

## **Performance Budgeting**

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## Performance Budgeting

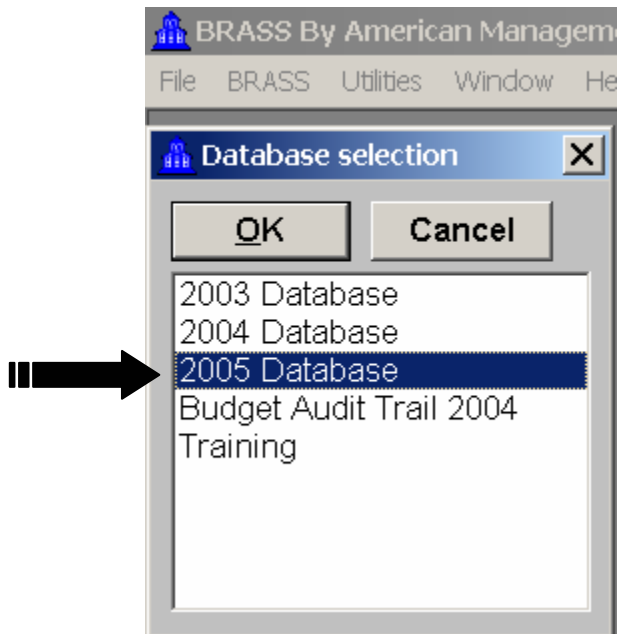
### *Section 1 – Starting the Process*

This section of the Performance Budgeting covers recording *key* information into BRASS:

- Budget contact name and phone number
- IT contact name and phone number
- Performance Measure (PM) contact name and phone number
- Agency Internet address (www. ....)
- Ohio Revised Code (ORC) reference mandating program
- Fund description (where applicable – funds other than the General Fund)
- Draft Final Strategic Business Plan sections: Mission, Business Environment, Strategic Results
- Draft Final Strategic Business Plan sections: Program purpose statements, Services that comprise the program, Primary performance measure definitions, Responsible employee(s)

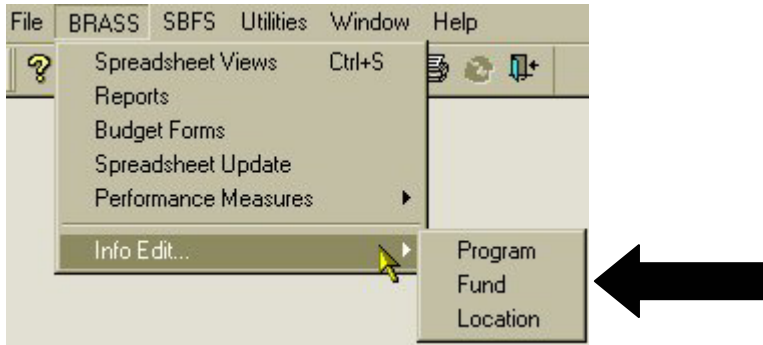
### **For the 2005 Budget Process**

Sign into BRASS using the **2005 Database**



## Info Edit

**BRASS** includes a function called Info Edit that permits end users to access *Program*, *Fund*, and *Location* information records in **BRASS** and add information in specific narrative and description fields. Specific fields have been made accessible to end-users.



Info Edit will be used to provide the following **Miscellaneous Information** and **Strategic Business Plan Information**.

### Miscellaneous Information

Agency (Program Level 2) records:

- Budget contact person – name and phone number
- IT contact person – name and phone number
- Performance Measurement contact person – name and phone number
- Internet address (www.....)

Agency (Fund Level 4):

- Text Tab #1 – Revenue Description of Fund

Program (Program Level 4) records [enter the following information for *each* program]:

- Ohio Revised Code reference **mandating** this program
  - The Ohio Revised Code reference must be entered in all Program (Program Level 4) information records. If there is no code mandating this program, please note “N/A”.

**Strategic Business Plan Information**

Agency (Location Level 2) records:

- Text Tab #1 – Business Environment
- Text Tab #2 – Strategic Results

Agency (Program Level 2) records:

- Text Tab #1 – Agency Description
- Text Tab #2 – Mission Statement

Program (Program Level 4) records [enter the following information for *each* program]:

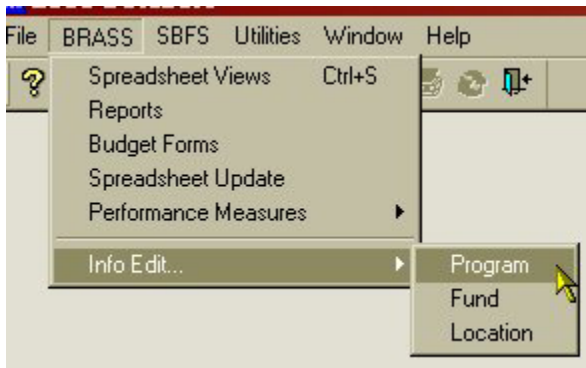
- Text Tab #1– Program Activities and Services
- Text Tab #2– Program Purpose Statement
- Responsible Employee(s) – name or title and phone number

Program (Location Level 4) records [enter the following information for *each* program]:

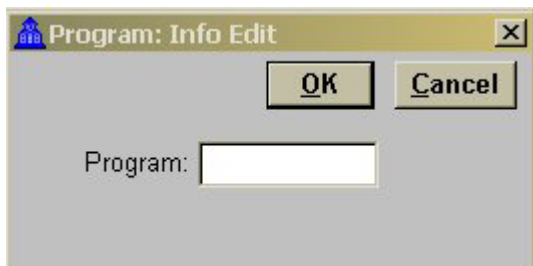
- Text Tab #1 – Primary Performance Measure Definitions

***Budget, IT and Performance Measures Contacts, along with Internet Address***

Click on **BRASS** → Info Edit → Program as shown below.



A window to pick the actual Program to edit appears:



Click in the Program field to produce a drop down list of the Program records you may edit. You will see agency, line of business, and program records that your User Profile permits you to access.

ID	Name
44_CTAPPL 2 C	COURT OF APPEALS
44A1 3 C	COURT OF APPEALS
44A101 4 N	APPELLATE REVIEW PROGRAM
44A102 4 N	ORIGINAL ACTIONS PROGRAM
45_COMM 2 C	COMMON PLEAS
45A1 3 C	JUSTICE SERVICES

Select the Agency record (Level 2 - C) to edit and click OK. This record will appear on your screen. Only the fields you have been permitted to edit will be available:

Program: 44\_CTAPPL Type: Consolidati

Name: COURT OF APPEALS

Bdgt Contact: Jack Kullman 462-35

IT Contact: Darren Burgess 462-3

PM Contact: Jack Kullman 462-35

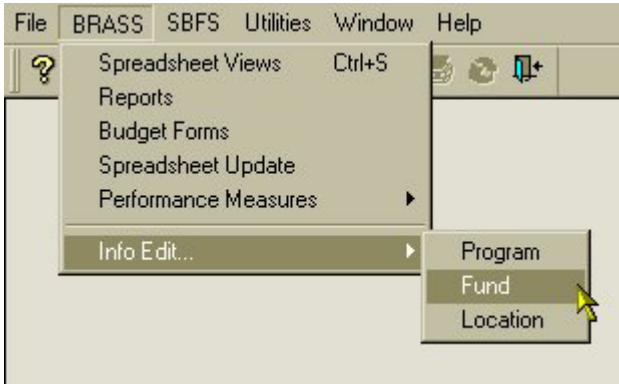
Website: www.tenthdistrictcourt.org

**Enter Budget Contact, IT Contact and PM Contact names and phone numbers and Agency Website address here.**

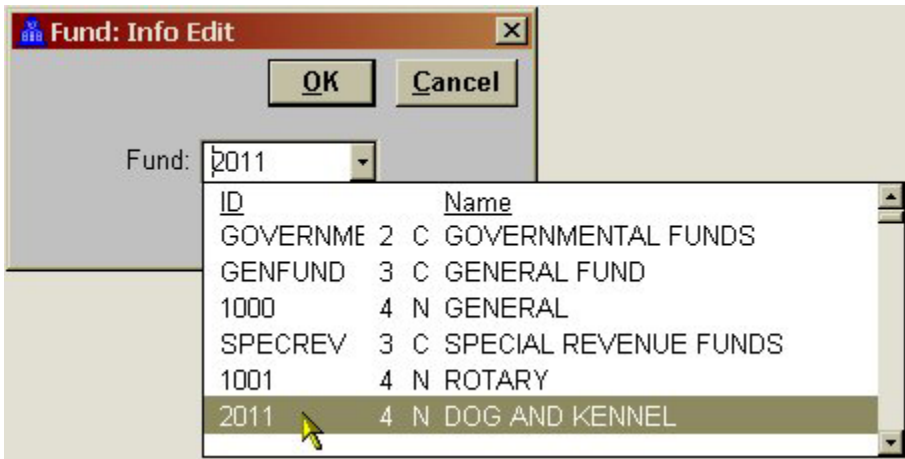
Click Save to close the Agency level record.

## Fund Description

Click on **BRASS** → Info Edit → Fund as shown below.

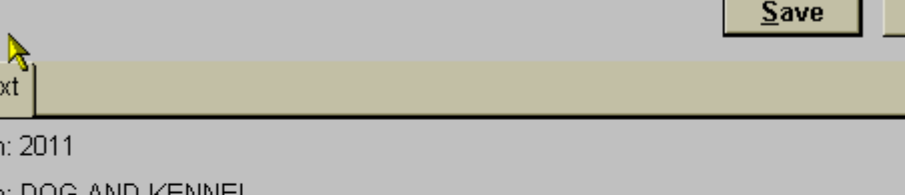


A window to pick the actual Fund (Level 4) to edit appears (only those funds you have access to will appear). Select the fund to describe and click OK:



A brief **revenue description of the fund** is located in BRASS: Info Edit - Fund, Level 4, Text Tab, Text box #1.

- Step 1: Select Fund (hierarchy) from the Info Edit menu.
- Step 2: Select Level 4, which is the fund. Select OK.
- Step 3: Click on the Text Tab. Once you do this, you will see white text boxes, labeled Text 1 and Text 2.
- Step 4: Fund descriptions will be entered for each fund that existed during the prior year budget preparation. A fund description will need to be entered for any new funds established within the past year.



Program: 2011

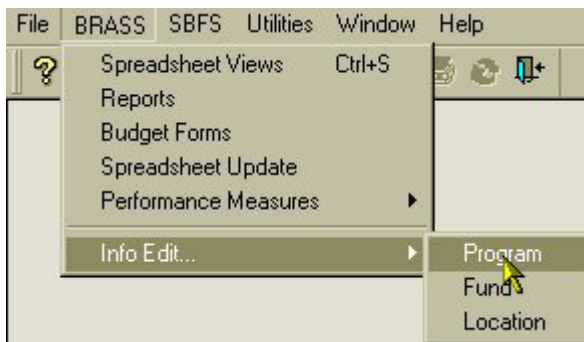
Name: DOG AND KENNEL

Text 1: This fund includes revenue received from sales of dog licenses, sales of Columbus Health Department, sales of dog licenses to Columbus residents are required to buy when dogs are unlicensed and unvaccinated, sales of dog licenses to owners of dogs that are required to owners of dogs that are required to obtain a dog license within a specified renewal period, fees for dog owners who violate the rules of the County Animal Shelter. These resources support the operations of Animal Control and the Auditor's office.

**Provide revenue description of the fund in Text Box #1**

### *Mandated ORC References*

Click on **BRASS** → Info Edit → Program as shown below.



A window to pick the actual Program to edit appears:



## Section 1 -- Starting the Performance Budgeting Process

Click in the Program field to produce a drop down list of the Program records you may edit. You will see agency, line of business and program records that your User Profile permits you to access.

ID		Name
07_ANMCTF	2 C	ANIMAL CONTROL
07A1	3 C	ANIMAL SHELTER
07A101	4 N	SHELTER PROGRAM
07A102	4 N	MEDICAL PROGRAM
07A2	3 C	SAFETY
07A203	4 N	SAFETY PROGRAM

Select the Program record (Level 4 - N) to edit and click OK. This record will appear on your screen. Only the fields you have been permitted to edit will be available:

Info Text

Program: 07A101 Type: Non-consol

Name: SHELTER PROGRAM

Bdgt Contact: MAP Enter the ORC Number or N/A on the appropriate line ORC: NA

IT Contact: CHA

PM Contact: LISA WATSON, 43400

Website:

Resp Emp #1:

Resp Emp #2:

Resp Emp #3:

Table 1: Table 5: Table 9:

After you have entered the Ohio Revised Code reference in the ORC field, click Save to save and exit the record. If a Program is **not mandated** by the ORC, please enter "N/A".

Using the above procedures, you must open *each* Program (Level 4) record and provide the Ohio Revised Code reference in the ORC code box. You may also enter the names or titles and phone numbers of employee(s) responsible for the program at this time.

### **Verifying the Strategic Business Plan in BRASS:**

The Strategic Business Plans that were recently completed by your agency, have already been copied into BRASS. This section will show you where each area of your plans are located in BRASS, so that you can verify the accuracy of the information that you prepared.

For *each* Program: Click on **BRASS** → Info Edit as shown below.

#### ***Business Environment and Strategic Results***

The **Business Environment** section of your draft final strategic business plan (Word document) in BRASS is located at: Info Edit - Location, Level 2, Text Tab, Text box #1.

The **Strategic Results** section of your draft final strategic business plan (Word document) in BRASS is located at: Info Edit - Location, Level 2, Text Tab, Text box #2.

Step 1: Select Location (hierarchy) from the Info Edit menu.

Step 2: Select the Level 2, which is the agency. Select OK.

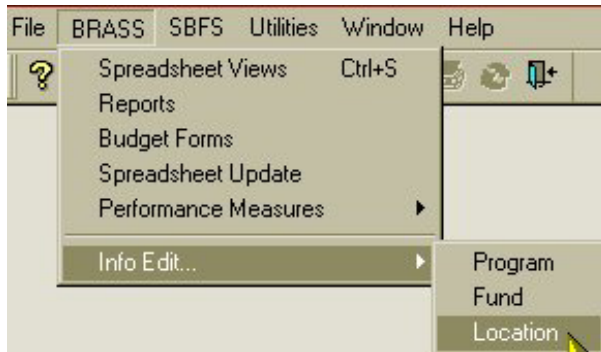
Step 3: Click on the Text Tab. Once you do this, you will see white text boxes, labeled Text 1 and Text 2.

Step 4: Verify/Edit the information entered here for your agency.

Text box 1 = Business Environment

Text box 2 = Strategic Results

Refer to the screen shots that follow for assistance:



**Program: Info Edit**

OK Cancel

Program: 07

ID	Name
07_ANMCTF	2 C ANIMAL CONTROL
07A1	3 C ANIMAL SHELTER
07A101	4 N SHELTER PROGRAM
07A102	4 N MEDICAL PROGRAM
07A2	3 C SAFETY
07A203	4 N SAFETY PROGRAM

**Info Text**

Program: 07\_ANMCT

Name: ANIMAL CONTROL

Text 1: Values in our community are changing regarding animal rights and these changes increa  
to find responsible homes for all adoptable dogs and work with community partners.  
Franklin County residents a  
customers using Animal Co  
Franklin County residents r  
combat pet overpopulation.  
New departmental programming (sterilization, foster, adoption counseling, abandonments  
to assist other agencies create new challenges and the need to enhance problem-solving  
Space constraints for dogs, staff and customers impact our ability to operate effectively.

Text 2: Increase community awareness of the enforcement, adoption and lost and found services  
Preserve Franklin County as a  
Develop shelter programs that  
most humane manner possibl  
Develop community education programs in conjunction with community partners that pro  
dogs in our community

**Verify and Edit Business Environment in Text Box #1**

**Verify and Edit Strategic Results in Text Box #2**

### ***Mission Statement and Agency Description***

The **Mission Statement** from your draft final strategic business plan (Word document) in BRASS is located at: Info Edit - Program, Level 2, Text Tab, Text box #2.

The **description of your agency** in BRASS is located at: Info Edit - Program, Level 2, Text Tab, Text box #1.

Step 1: Select Program (hierarchy) from the Info Edit menu.

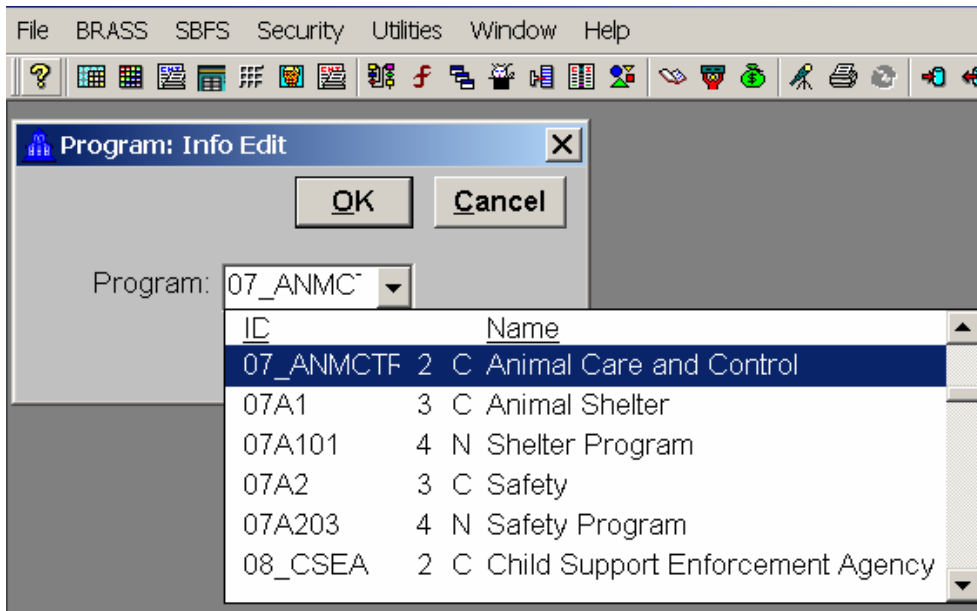
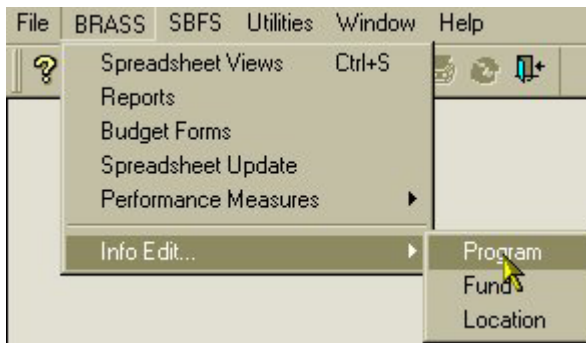
Step 2: Select Level 2, which is the agency. Select OK.

Step 3: Click on the Text Tab. Once you do this, you will see white text boxes, labeled Text 1 and Text 2.

Step 4: Verify/Edit the information entered here for your agency.

Text box 1 = Agency Description (example in Budget Document see link above)

Text box 2 = Mission Statement (from SBP)



Info Text

Program: 07\_ANMCT

Name: ANIMAL CONTROL

Text 1: The Department of Animal Control is responsible for enforcing animal-related laws and for 15,000 dogs impounded each year at the Foothill Animal Shelter.

Text 2: The purpose of the department of Animal Control is to provide compassionate care for irreplaceable animals, enforce animal-related laws, and provide medical care to adopt medically ailing animals.

Verify and Edit Agency Description in Text box #1

Verify and Edit Mission into Text box #2

### ***Program Purpose Statements and Services that Comprise the Program***

The **Program Purpose Statements** for each program from your draft final strategic business plan (Word document) in BRASS are located at: Info Edit – Program, Level 4, Text Tab, Text box #2.

The **services that comprise each program** from your draft final strategic business plan (Word document) in BRASS are located at: Info Edit – Program, Level 4, Text Tab, Text box #1.

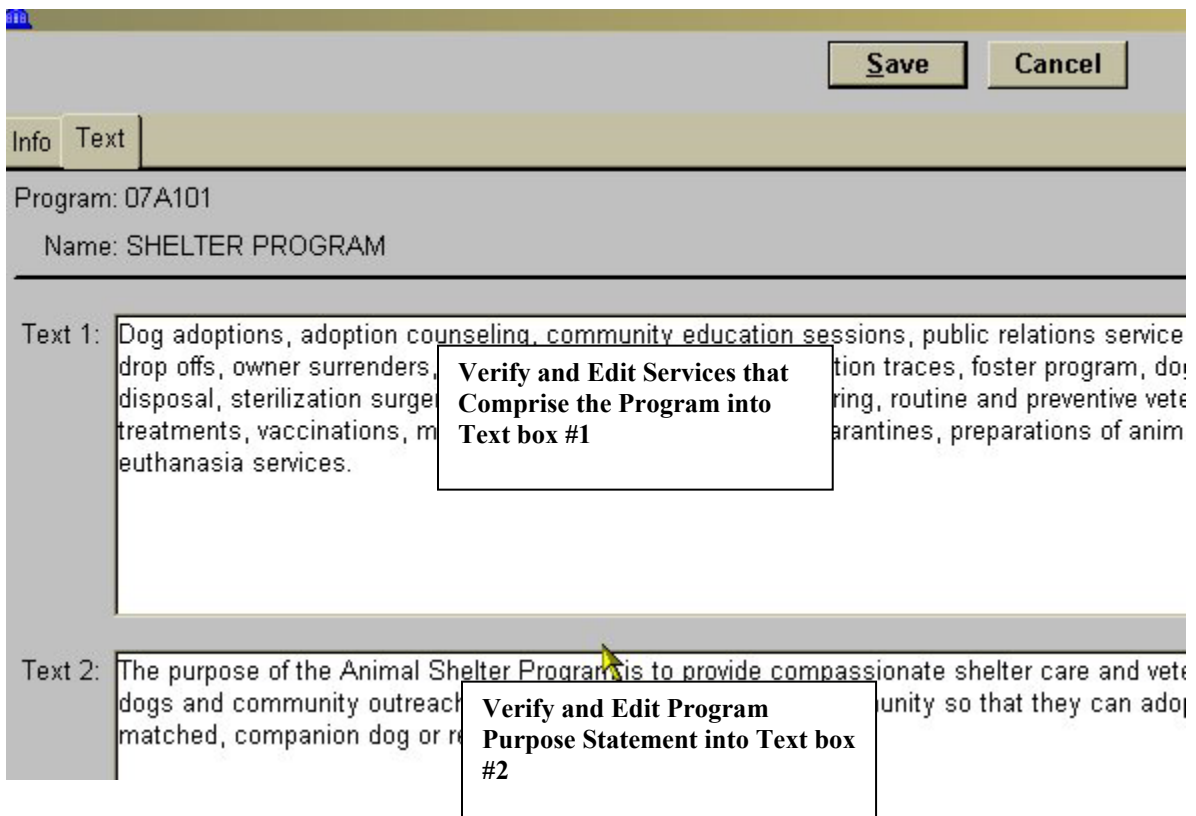
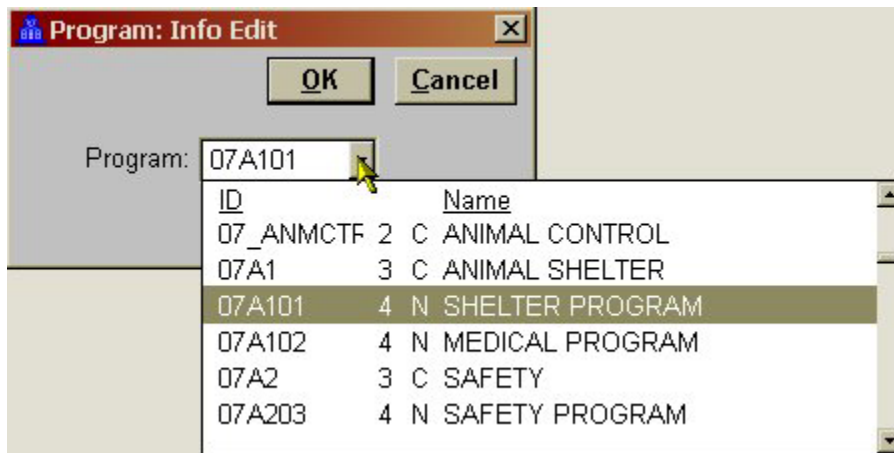
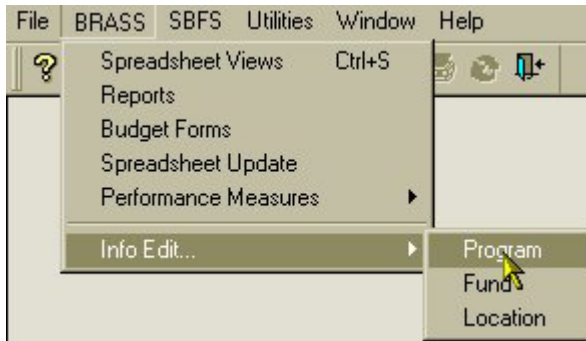
Step 1: Select Program (hierarchy) from the Info Edit menu.

Step 2: Select Level 4, which is the program. Select OK.

Step 3: Click on the Text Tab. Once you do this, you will see white text boxes, labeled Text 1 and Text 2.

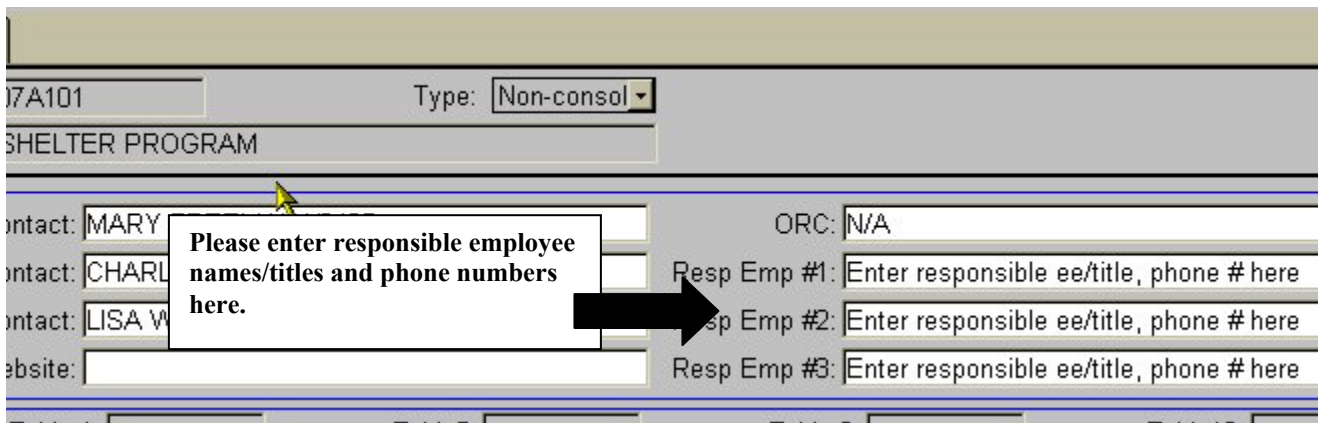
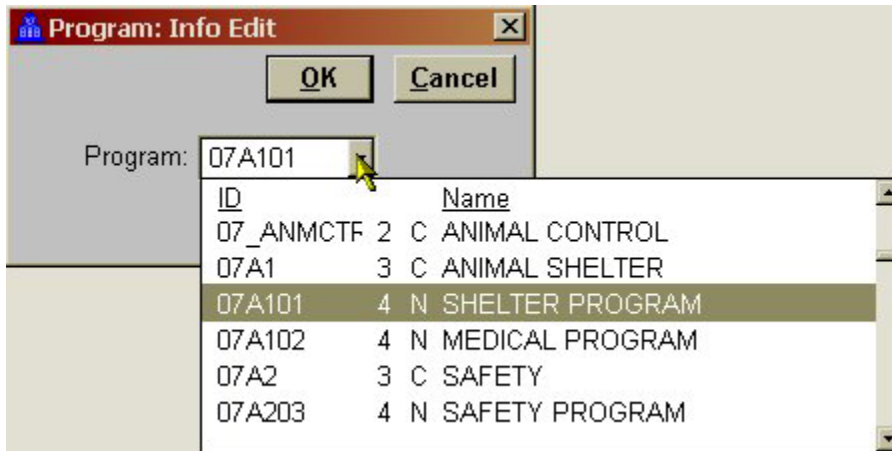
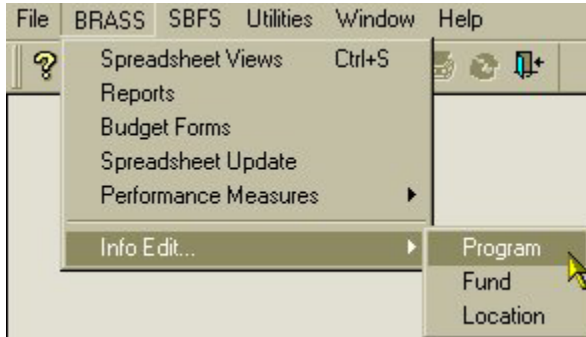
Step 4: Verify/Edit the information entered here for your agency.  
Text box 1 = Program Activities and Services (from SBP)  
Text box 2 = Program Purpose Statement (from SBP)

Section 1 -- Starting the Performance Budgeting Process



### ***Employee(s) Responsible for the Program***

The **name and/or title and phone number of the employee (or employees) responsible for each program** in BRASS are located at: Info Edit – Program, Level 4, Info Tab, Responsible Employee line.



### Entering Primary Performance Measure Definitions into BRASS

Type the Primary Performance Measures into BRASS: Info Edit – Location, Level 4, *only those locations ending in 00* (zero, zero), Text Tab, Text Box #1. Please use the following format for entering these measures:

**PRIMARY DEMAND-number of** ... copy and paste primary demand definition from draft final strategic business plan

**PRIMARY OUTPUT-number of** ... copy and paste primary output definition from draft final strategic business plan

**PRIMARY RESULT-number of** ... copy and paste primary result definition from draft final strategic business plan

**LEVEL OF SERVICE-ratio of primary output to primary demand**

**RESULT %- percent of** ... copy and paste primary result definition from draft final strategic business plan

**OUTPUT EFFICIENCY-cost per** ... copy and paste from within BRASS (above -- Primary Output) and correct grammar

**RESULT EFFICIENCY-cost per** ... copy and paste from within BRASS (above -- Primary Result) and correct grammar

Step 1: Select Location (hierarchy) from the Info Edit menu.

Step 2: Select Level 4, locations ending in '00'. Select OK.

Step 3: Click on the Text Tab. Once you do this, you will see white text boxes, currently labeled Text 1.

Step 4: Verify/Edit the information entered here for your agency.

Text box 1 = Primary Demand, Primary Output, Primary Result, Level of Service, Result %, Output Efficiency, Result Efficiency (from SBP)

The screenshot shows a software window with a title bar and standard window controls. At the top right are 'Save' and 'Cancel' buttons. Below the title bar is a tabbed interface with 'Info' and 'Text' tabs. The 'Text' tab is selected. The main area displays the following information:

- Program: 07A10100
- Name: SHELTER PROGRAM
- Text 1:
  - Primary Demand - number of dogs impounded
  - Primary Output - number of impounded dogs adopted or returned to owner (RTO)
  - Primary Result - number of impounded dogs that are adopted/RTO and do not return to the Shelter within 6 months
  - Level of Service - ratio of primary output to primary demand
  - Result (%) - percent of impounded dogs that are adopted/RTO and do not return to the Shelter within 6 months
  - Output Efficiency - cost per impounded dog adopted or returned to owner (RTO)
  - Result Efficiency - cost per impounded dog that is adopted/RTO and does not return to the Shelter within 6 months

A large black arrow points from the 'Text 1' label to the list of measures.

## **Performance Budgeting**

### ***Section 2 – Verifying Salary and Benefit Information***

#### **Overview**

Salary and Benefits Forecasting System (SBFS) contains key information about each budgeted position (filled and vacant), including salary amounts and benefit/supplemental expenses. The positions entered into MUNIS Position Control and the related information, including allocations, have been interfaced into BRASS, as well as other information developed by County agencies or established by the Office of Management & Budget.

#### **Verifying Positions**

SBFS is used to estimate the salary and benefits costs for existing, vacant, and requested positions for the 2005 budget. If positions were verified at the time job class codes were provided by agencies and no additions/deletions of PCNs has occurred since that time, an agency may not need to verify positions again.

Please note that the 2005 SBFS database includes the approved part-time and seasonal positions entered into MUNIS Position Control. However, SBFS does not estimate salary and benefits costs for any position that does not have a position control number (PCN) in the MUNIS payroll module (e.g. some internships); such existing positions and related costs should be manually entered on the general tab of the Baseline Budget Form.

Various SBFS reports are available to verify your position information, please refer to the end of this section for a listing of SBFS reports. If you find information in SBFS to be incorrect, please contact your OMB analyst to discuss.

#### **Verifying Position Cost Allocations**

SBFS contains the allocations associated with each position within MUNIS Position Control as of April 30, 2004. If any of these allocations are projected to change for 2005, please update the allocations in BRASS accordingly.

## Access to Position Maintenance

SBFS options are located on the SBFS drop down menu:



Position Maintenance – opens a selection window where you can enter the Program and other selection fields to access the Position Maintenance screens for all employees that match your selection. This is the primary function you will utilize in SBFS.

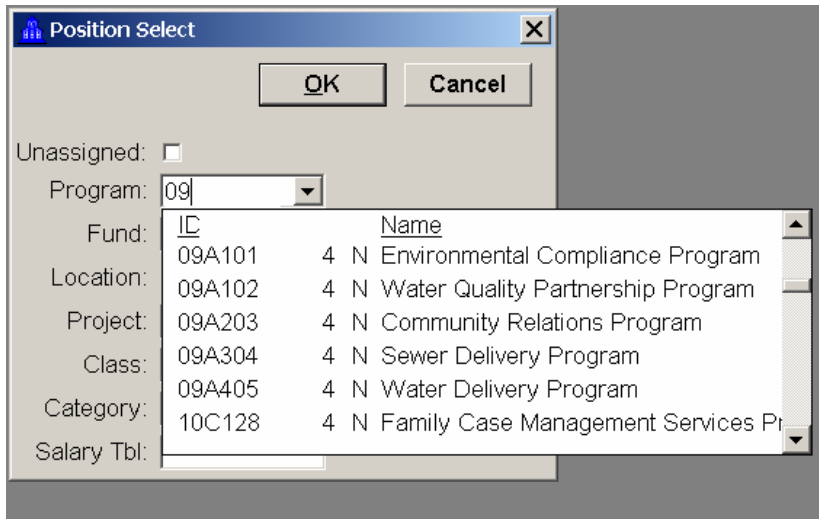
Position Search and Edit – opens a search window that can be used to produce a list of positions that meet the search criteria. The Position Maintenance screen for a specific position or employee can then be accessed.

Users can access Position information only for positions and employees in the agencies, programs, funds, locations, and projects to which they have been given access in their user profiles.

From the main BRASS desktop, select SBFS→Position Maintenance. The Position Select screen will open. This screen provides a tool to filter the positions that will be displayed.

A screenshot of the 'Position Select' dialog box. It features a title bar with a close button (X). Below the title bar are 'OK' and 'Cancel' buttons. The main area contains several input fields: 'Unassigned:' with a checkbox, 'Program:' with a dropdown menu, 'Fund:', 'Location:', 'Project:', 'Class:', 'Category:', and 'Salary Tbl:'. To the right of these fields is a 'Sort by:' section with three radio button options: 'Position' (which is selected), 'Class', and 'Name'. A blue rectangular box highlights the 'Sort by:' section.

Click on the down arrow at the right of the Program field to produce a dropdown list of your agency programs.



The image shows a 'Position Select' dialog box with a title bar containing a small icon and a close button. At the top are 'OK' and 'Cancel' buttons. Below them is an 'Unassigned:' checkbox. The main area contains several dropdown menus: 'Program:' (showing '09'), 'Fund:' (showing '09A101'), 'Location:' (showing '09A102'), 'Project:' (showing '09A203'), 'Class:' (showing '09A304'), 'Category:' (showing '09A405'), and 'Salary Tbl:' (showing '10C128'). A dropdown list is open for the 'Program:' field, displaying a table of programs.

IC	Name
09A101	4 N Environmental Compliance Program
09A102	4 N Water Quality Partnership Program
09A203	4 N Community Relations Program
09A304	4 N Sewer Delivery Program
09A405	4 N Water Delivery Program
10C128	4 N Family Case Management Services Pr

Highlight the program you wish to see. You can sort the results by position, class, or employee name by using the radio buttons in the Sort box on the right side of the screen. In addition, you can narrow the selected records to those in a single program, fund, location, project, class, category, or salary table by selecting the specific values from the dropdown lists on the left side of the screen.

**Please note:** Although employee data has been imported with the home org and the allocations currently included in the MUNIS payroll module, each position can only be found in SBFS by searching by the home program.

When you have finished entering your criteria, click OK.

The maintenance screen for the first position record in the program you selected will appear on the screen:

**Position Maintenance**

Buttons: Add, Delete, Save, Cancel

Tabs: **Employee**, Extra, Benefits & Supplementals, Future Change, Allocation

Position:  Filled: ☒ FTE:  Status:

Salary Object:  FTE Object:  Pos Object:

Class:  Sal. Tbl.:  Program:  Fund:

Unempl.:  Step:

Age:  Grade:  Location:  Project:

Category:  Sal Pct:  Approve to fill: ☒

Service:  Ben Pct:  Fund Avail:  Term:

**Employee Data**

Last Name:  First Name:  MI:  Salary:

Emp No:  SSN:  Hire Date:

Promote Date:  Longevity Date:  Birth Date:

Date Five:  Date Six:  Date Seven:

The Position Maintenance screen with its associated tabbed screens (Employee, Extra, Benefits & Supplementals, Future Change, and Allocation) contains all the data that defines a position in the Salary and Benefit Forecasting System (SBFS). Together, these screens contain sufficient information to allow very detailed projections about salary and benefit costs for the 2005 budget.

**Position information** (top portion of each tab) describes the characteristics of a position, regardless of who the incumbent is or whether the position is filled or vacant. Typically this includes information such as FTE, class, salary table, grade, step, and home funding elements.

**Employee information** (bottom portion of the Employee tab) relates to the incumbent if it is a filled position. This information includes information such as name, salary and longevity date.

You may click on the tabs to see the information each one contains; however, the screens are grayed out because editing of position and employee information (other than allocating budgeted costs) is an administrative function. If you find information that is grayed out to be incorrect, please contact your OMB analyst to make the necessary changes.

If the selection criteria on the Select Window produced multiple records, you can scroll through them by using the scrollbar on the right side of the screen.

## Reviewing/Updating Position Cost Allocations

Use the scrollbar to move to the position that you wish to review. Click on the Allocation tab.

**Position Maintenance**

Buttons: Add, Delete, Save, Cancel

Tabs: Employee, Extra, Benefits & Supplementals, Future Change, **Allocation**

Position: [ ] Filled: ☒ FTE: 100.00 Status: NO\_STATU

Salary Object: [ ] FTE Object: [ ] Pos Object: [ ]

Class: D1N055\_00 Sal. Tbl.: COMMISS\_I Program: 09A304 Fund: 5053

Unempl.: UNEMPL Step: 01

Age: [ ] Grade: 11 Location: 09A30400 Project: 0

**Allocations**

	Percent	Program	Fund	Location	Project
Home:	100.00				
00/0000	00/0000	.00			

Take note of the information shown in the fields above the Allocations screen on the right side of the Position Maintenance screen. The Program, Fund, Location, and Project (if used) are referred to as the “Home” funding string for this position. These fields identify where the salary and benefits expenses related to this position will be budgeted if the position is not allocated.

The allocations shown in SBFS are pulled from each position’s master file in the MUNIS payroll as of April 30, 2004. Review these allocations to see if they are logical for 2005 budgetary purposes. If the allocations should be revised, SBFS allows you to reallocate the salary and benefit costs of a position to multiple funding sources based on percentages.

To reallocate the costs for a position, make these changes in the Allocations section at the bottom of the screen:

- In the first white cell, verify the effective date. The effective date for existing employees should be 01/2005. If it’s incorrect, make any necessary changes.
- An ending date (gray cell) will be calculated automatically as 12/31/05.
- In the second white cell, provide the appropriate percentage for the allocation. The percentages can either be entered directly into the cell or use the up and down arrows to change the percentage. We recommend using whole numbers when entering the percentages.
- Each allocation you enter will reduce the amount allocated to the “Home” funding string.
- The Home Percentage shows the amount remaining in the “Home” funding string. Check to see that this is not a negative percentage.

- In the last four white cells, click on each field of the accounting structure and select an appropriate Program, Fund, Location, and Project (if used) from the drop down lists. The dropdown lists will include only those programs, funds, locations, and projects to which you have been given access in your user profile. You must select a value for each funding element (use '0 Unassigned Project' if a position is not charged to a project). Please enter only valid strings of Program-Fund-Location-Project. If you enter a string that is not currently valid, an error will occur when OMB runs an SBFS projection. This will prevent all position allocations from being posted to BRASS and incorporated into your baseline budget. Please use the BRASS report called "Valid Orgs by Agency" to enter the allocations.
- To insert additional allocation entries, click the Add button.
- To delete an allocation, click on the appropriate allocation line, the hand symbol will appear on the allocation line you are trying to delete. Next, single click on the Delete button.
- Save the allocation data by Clicking on Save.

After entering the allocation data:

- Verify that only valid accounts have been entered by running an SBFS report called "Account Verification – SBFS" (refer to the end of this section for further information on SBFS reports). This report will show any invalid strings that have been entered. Using this information, you can go back and fix any errors that appear.

In the example shown below, this employee has been allocated to three different Programs in addition to the “Home” funding string, leaving 15% in the “Home” funding string:

**Position Maintenance**

Buttons: Add, Delete, Save, Cancel

Tabs: Employee, Extra, Benefits & Supplementals, Future Change, **Allocation**

Position: [ ] Filled: ☒ FTE: 100.00 Status: NO\_STATL

Salary Object: [ ] FTE Object: [ ] Pos Object: [ ]

Class: 01N055\_00 Sal. Tbl.: COMMISS\_I Program: 09A304 Fund: 5053

Unempl.: UNEMPL Step: 01

Age: [ ] Grade: 11 Location: 09A30400 Project: 0

**Allocations**

		Percent	Program	Fund	Location	Project
Home:		15.00				
01/2003	12/2020	25.00	09A101	5053	09A10100	0
01/2003	12/2020	50.00	09A102	5058	09A10100	0
01/2003	12/2020	10.00	09A405	5052	09A40500	0

*Note: The system will not prohibit you from allocating more than 100% to funding strings other than the “Home” funding string! If you do this, the system will calculate negative costs for the “Home” funding string for this position.*

### Accessing Position Maintenance Through Position Search and Edit

Select SBFS → Position Search and Edit from the main BRASS screen:

**TEST**

File BRASS SBFS Utilities Window Help

Position Maintenance Ctrl+M

**Position Search & Edit**

Reports

The Position Search & Edit window appears:

**Position Search and Edit**

Edit Search Cancel

Program: [ ] Class: [ ] Category: [ ]

Pos No: [ ] Emp No: [ ] Emp SSN: [ ]

Soundex ☒ Like ☐

Last Name: [ ] First Name: [ ]

Only the Program field is required; all other fields are optional and serve to limit the search. The Program, Class, and Category fields have dropdown lists; entries in the remaining fields on this screen must be entered. The Program dropdown list will show agency, line of business and programs to which you have been given access in your user profile. Once you have made your selection(s), click Search.

**Position Search and Edit**

Program: ID      Name

Class: 09\_SANENG 2 C SANITARY ENGINEER

Category: 09A1 3 C ENVIRONMENTAL COMPLIANCE & CONTROL

09A101 4 N ENVIRONMENTAL COMPLIANCE & CONTROL

09A102 4 N POCKETS OF POLLUTION PROTECTION

09A2 3 C COMMUNITY RELATIONS

09A203 4 N COMMUNITY RELATIONS PROGRAM

Pos No:

Emp No:

Emp SSN:

☒ Soundex ☐ Like

The system will return a list of positions that meet your selection criteria. In the example shown below, the user has selected only the Program desired and clicked Search.

**Position Search and Edit**

Program: 09\_SANENG

Class:

Category:

Pos No:

Emp No:

Emp SSN:

☒ Soundex ☐ Like

Last Name:

First Name:

Pos No	Program	Class	Category	Last Name	First Name	Emp SSN
09A304	01N055 00	COUNTY	SWILSON	GAYLE		
09A304	01N055 00	COUNTY	SARCHIE	WILLIE		
09A304	01N182 00	COUNTY	SSHOCKLEY	THOMAS		
09A304	01N055 00	COUNTY	SDOE	JOHN		
09A304	01N055 00	COUNTY	SSTONE	WILLIAM		
09A304	01N055 00	COUNTY	SMEADE	THOMAS		
09A304	01N055 00	COUNTY	SDROBINA	EDWARD		
09A304	01N055 00	COUNTY	SJACKSON	ROBIN		
09A304	01N055 00	COUNTY	SROBINSON	CLARISSA		

The scrollbar on the right side of the screen can be used to scroll down to see the entire list of positions. The scrollbar at the bottom of the screen can be used to see additional fields to the right.

You can sort the list by any field shown by left-clicking your mouse on the field name.

In addition, you can change the width of the fields on the screen by placing your cursor in the gray heading band between the fields, holding your left mouse button down, and dragging the line to the left or the right as desired.

To access the Position Maintenance record for a position, highlight it and click Edit. The record will appear on the screen:

The screenshot shows a 'Position Maintenance' window with a blue title bar. It contains several tabs: 'Employee' (highlighted in yellow), 'Extra', 'Benefits & Supplementals', 'Future Change', and 'Allocation'. At the top are buttons for 'Add', 'Delete', 'Save', and 'Cancel'. The main form area is divided into sections for position details, salary/benefit information, and employee data.

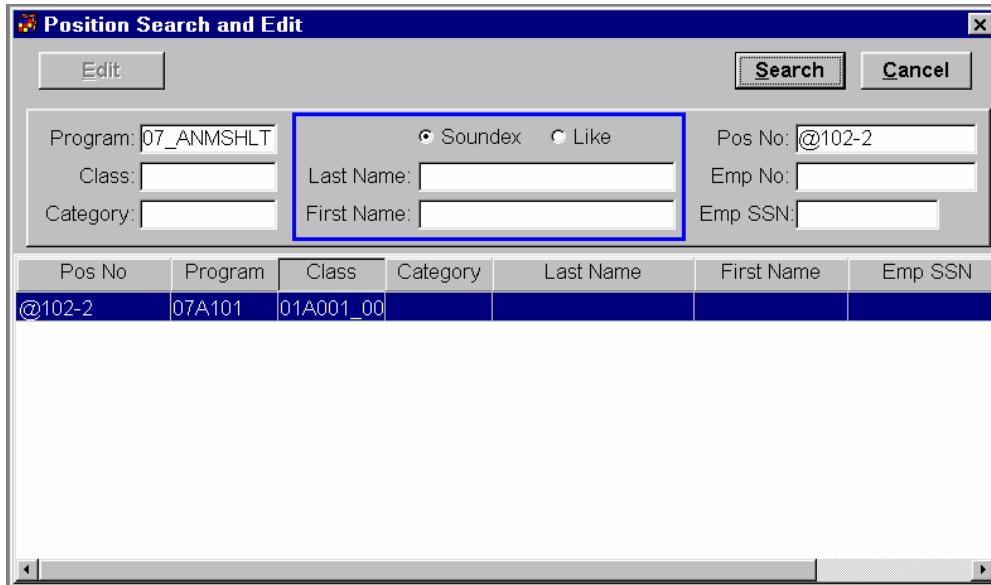
Position: <input type="text"/>		Filled: <input checked="" type="checkbox"/>	FTE: <input type="text" value="100.00"/>	Status: <input type="text" value="NO_STATU"/>
Salary Object: <input type="text"/>		FTE Object: <input type="text"/>	Pos Object: <input type="text"/>	
Class: <input type="text" value="01N055_00"/>	Sal. Tbl.: <input type="text" value="COMMISS_I"/>	Program: <input type="text" value="09A304"/>	Fund: <input type="text" value="5053"/>	
Unempl.: <input type="text" value="UNEMPL"/>	Step: <input type="text" value="01"/>			
Age: <input type="text"/>	Grade: <input type="text" value="11"/>	Location: <input type="text" value="09A30400"/>	Project: <input type="text" value="0"/>	
Category: <input type="text" value="COUNTY_S"/>	Sal Pct: <input type="text" value="100.00"/>	Approve to fill: <input checked="" type="checkbox"/>		
Service: <input type="text" value="FP"/>	Ben Pct: <input type="text" value="100.00"/>	Fund Avail: <input type="text" value="00/0000"/>	Term: <input type="text" value="00/0000"/>	

Employee Data				
Last Name: <input type="text" value="DOE"/>	First Name: <input type="text" value="JOHN"/>	MI: <input type="text" value="A"/>	Salary: <input type="text" value="20,000"/>	
Emp No: <input type="text" value="1"/>	SSN: <input type="text"/>	Hire Date: <input type="text"/>		
Promote Date: <input type="text"/>	Longevity Date: <input type="text" value="1/1/2001"/>	Birth Date: <input type="text"/>		
Date Five: <input type="text"/>	Date Six: <input type="text"/>	Date Seven: <input type="text"/>		

You can review the record and reallocate its budgeted salary costs as described earlier. Note that there is no scrollbar to review additional records as there was when you accessed Position Maintenance through the Position Select window. However, if you click Save after you have edited the allocation (or Cancel anytime), the Position Search and Edit screen will remain on your screen where you can highlight a different record and click Edit to go to its Position Maintenance record.

New positions that have been requested for the 2005 budget on BRASS budget forms will have records in Position Maintenance. However, these BRASS positions must be allocated on the Position Tab in the budget form; they cannot be allocated in Position Maintenance. The position number for such positions will be preceded by an '@' sign, as shown in the Search and Edit result in the following example:



**Position Search and Edit**

Edit Search Cancel

Program: 07\_ANMSHLT    ☒ Soundex    ☐ Like    Pos No: @102-2

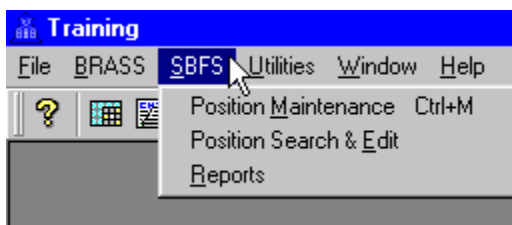
Class:    Last Name:    Emp No:   

Category:    First Name:    Emp SSN:   

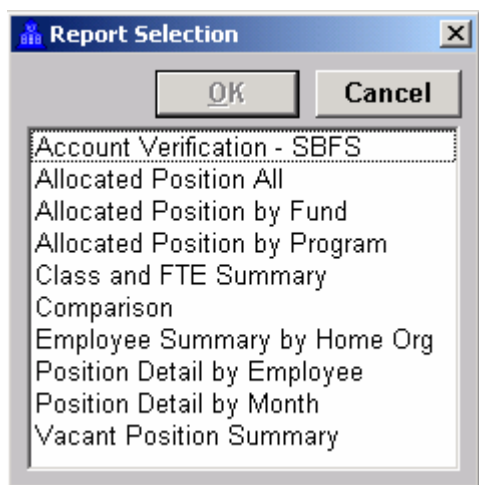
Pos No	Program	Class	Category	Last Name	First Name	Emp SSN
@102-2	07A101	01A001_00				

## SBFS Reports

SBFS has several standardized reports available to all agencies. All SBFS Reports are accessed from the SBFS drop down menu by clicking on Reports.



## Report Selection



All SBFS Reports that are available to you are displayed on the Report Selection screen. The report definition screen illustrated below contains the fields over which the user has control.

A description of each report that is available to you is shown later in this section.

Highlight the report you wish to run and click OK. The report definition screen, shown below, appears:

A screenshot of a Windows-style dialog box titled "Class and FTE Summary Report". It has a blue title bar with a close button (X) in the top right corner. Below the title bar are two buttons: "OK" and "Cancel". The main area of the dialog contains several input fields: a "Snapshot Name:" label followed by a text box and a dropdown arrow; a checked checkbox labeled "Show Public"; a "Title:" label followed by a text box containing "Class and FTE Summary Report"; a "Subtitle:" label followed by a text box containing "Agency Name"; and a "Program:" label followed by a text box, a "Dates:" label followed by a text box, and a "to" label followed by a text box.

All SBFS reports are based on specific salary and benefits “Projection Snapshots” that have been created by BRASS Administrators. End user agencies will only have access to Public Snapshots, so you must first click the check box to include Public Snapshots in the drop down list box.

After you have clicked the Show Public box and selected a snapshot from the dropdown list, the screen will change to include information from the snapshot that you have selected:

*Note: The examples below are showing the snapshots from 2003, you will see 2005 reports and data.*

**Class and FTE Summary Report**

OK Cancel

Snapshot Name: 2003 Baseline Projection (DAS) ☒ Show Public

Title: Class and FTE Summary Report

Subtitle: Agency Name

Program: Dates: 1/1/2003 to 12/31/2003

Description: 2003 Baseline Projection Public ☒

Program: COUNTY Salary Table:

Fund: Salary Increase %: .00

Not Used: Mgmt Incr. %: .00

Start Date: 01/2003 Active/Inactive: Active

End Date: 12/2003 Source: SBFS

Status: Monthly

To run a report, complete the rest of the screen as described below:

- Title:** The title has been pre-selected.
- Sub-Title:** You may enter a report sub-title, such as Agency Name, if this field is accessible.
- Program:** Select a valid Program from the drop down list. Only Programs your User Profile permits you to access will appear on the dropdown list.
- Dates:** Select a start date and an end date from the dropdown lists to include in the report. The Snapshot start and end dates are the defaults.

An example of a completed report definition screen is shown below:

**Class and FTE Summary Report**

OK Cancel

Snapshot Name: 2003 Baseline Projection {DAS} ☒ Show Public

Title: Class and FTE Summary Report

Subtitle: Public Defender

Program: 65\_PUBDEF Dates: 1/1/2003 to 12/31/2003

Description: 2003 Baseline Projection Public ☒

Program: COUNTY Salary Table:

Fund: Salary Increase %: .00

Not Used: Mgmt Incr. %: .00

Start Date: 01/2003 Active/Inactive: Active

End Date: 12/2003 Source: SBFS

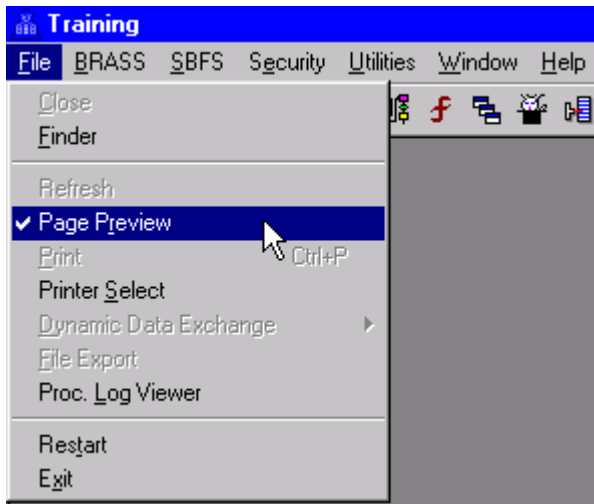
Status: Monthly

After defining the report definitions described above, single click on OK to execute the report. The report will appear in a report window. An example is shown below:

**Franklin County**  
**Class and FTE Summary Report**  
**Public Defender**  
 2003 Baseline Projection [DAS] -- Jan 2003 to Dec 2003

Class Code & Name	Count	FTE	Salary	Suppl.	RET	INS	LONG	UNIF	Other	Statutory	Total
<b>65_PUBDEF -- PUBLIC DEFENDER</b>											
<b>65A1 -- CLIENT SERVICES</b>											
<b>65A101 -- APPEALS PROGRAM</b>											
65A003 00 Attorney III	7	7.00	187,716	0	25,416	35,028	0	0	0	4,536	252,696
65N014 00 Social Worker I	7	7.00	136,500	0	18,492	35,028	0	0	0	3,300	193,320
Total APPEALS PROGRAM	14	14.00	324,216	0	43,908	70,056	0	0	0	7,836	446,016
<b>65A102 -- COMMON PLEAS PROGRAM</b>											
65A003 00 Attorney III	12	12.00	608,400	0	82,368	60,048	0	0	0	14,688	765,504
65N014 00 Social Worker I	27	27.00	1,566,132	0	212,244	135,108	0	0	0	37,836	1,951,320
Total COMMON PLEAS PROGRAM	39	39.00	2,174,532	0	294,612	195,156	0	0	0	52,524	2,716,824
<b>65A105 -- JUVENILE GUARDIAN AD LITEM PROG</b>											
65A003 00 Attorney III	19	19.00	748,296	0	101,316	95,076	0	0	0	18,072	962,760
65N014 00 Social Worker I	21	21.00	629,916	0	85,368	105,084	0	0	0	15,180	835,548
Total JUVENILE GUARDIAN AD LITEM P	40	40.00	1,378,212	0	186,684	200,160	0	0	0	33,252	1,798,308
<b>65A106 -- MUNICIPAL COURT PROGRAM</b>											
65A003 00 Attorney III	35	35.00	1,486,428	0	201,324	175,140	0	0	0	35,904	1,898,796
65N014 00 Social Worker I	13	13.00	609,576	0	82,596	65,052	0	0	0	14,700	771,924
Total MUNICIPAL COURT PROGRAM	48	48.00	2,096,004	0	283,920	240,192	0	0	0	50,604	2,670,720
Total CLIENT SERVICES	141	141.00	5,972,964	0	809,124	705,564	0	0	0	144,216	7,631,868

You can use the bottom scroll bar to see the fields to the right or the right side scroll bar to see the programs below if they do not fit on one screen.



Note: By activating the Page Preview function prior to printing, you will be able to adjust the size of the report and the page margins after the report is displayed.

Following is a description of the various SBFS reports available in Franklin County at this time:

**Account Verification – SBFS** – This report will identify any errors created during the allocation process. For example, if a selected location is not attributed to a selected program or fund, the record containing the error will show on this report. All errors must be corrected by the agency prior to OMB review.

**Allocated Position All** – This report provides employee name, class, salary, supplemental pays, and benefits sorted by program, fund and location.

**Allocated Position by Fund** – This report provides employee name, class, salary, supplemental pays, and benefits sorted by program and fund.

**Allocated Position by Program** – This report provides employee name, class, salary, supplemental pays, and benefits sorted by Program. If an employee's time is allocated to several programs, the amounts allocated to [an org][a program?] other than the home [org] [program?] will appear in italics.

**Class and FTE Summary** – This report provides similar information to the Allocated Position reports; however, it is sorted by Program and Class, and does not show employee names.

**Comparison** – This report provides employee name, class, salary, supplemental pays, and benefits at two points (called "snapshots") during the budget process.

**Employee Summary by Home Org** – This report contains employee name, class, salary, supplemental pays, and benefits sorted by program and employee. If an employee's time is allocated to several programs, the entire cost of that employee is shown only in the home org.

**Position Detail by Employee** – Provides detail for all employees in a specific program.

**Position Detail by Month** - This report provides a detailed report of salary and benefits costs by month for a specific position.

**Vacant Position Summary** – Provides a listing of vacant positions by program.

## Performance Budgeting

### *Section 3 – Developing a Performance Budget*

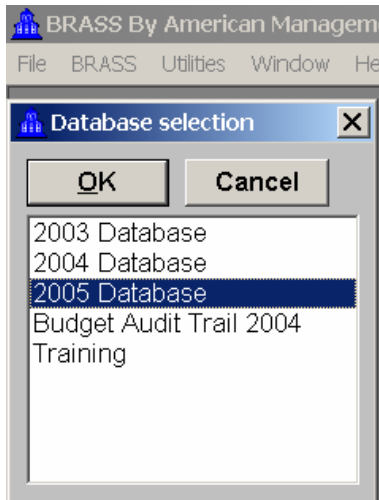
## Overview

Budgets are developed in **BRASS** mainly through entry in Budget Forms. Budget Forms have been set up for Franklin County and customized to meet the County's specific needs. The layout and options available can vary from one Budget Form to another. Here is a list of the Budget Forms that you will be using in this section:

- B1-Performance Data
- B2-2004 Projection
- B3-2004 Beginning Fund Bal.
- B4-Required Ending Fund Bal.
- B5-2005 Beginning Fund Bal.
- B6-Baseline Budget Request
- B6a-Baseline MELA Request
- B7-Decision Package Request
- B8-IT Request
- B9-Vehicle Request

## Starting the Process

Sign into BRASS using the **2005 Database**

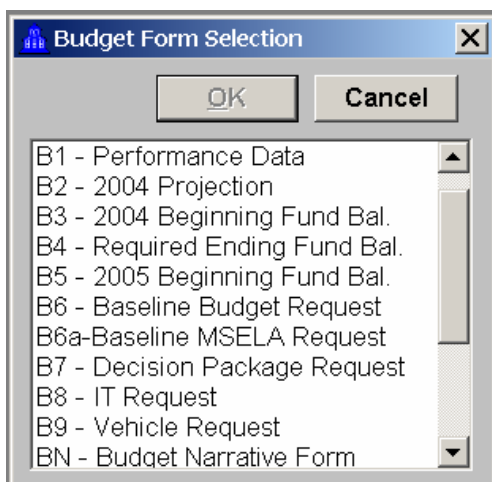


## Stages

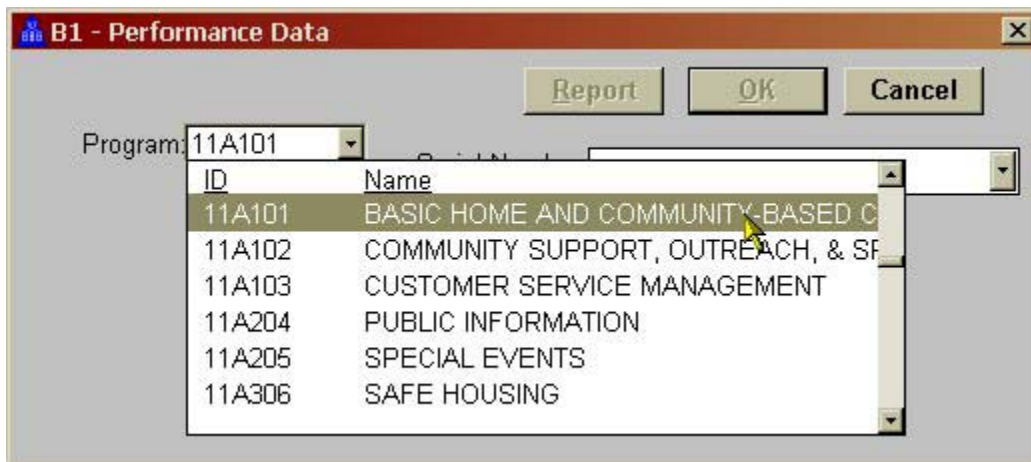
Stages are the means by which forms progress through the budget preparation process. There are only two stages in the budget forms this year that are used by organizations. Stages 1 and 2 are available to agencies for their use. **(CAUTION - Once a form is moved to Stage 2, Stage 1 users can no longer access the form)** Once an agency finishes an entire budget, notifies OMB and any changes are made, OMB will advance the stage on the forms. Agencies will no longer be able to access the forms at that time. They will still be able to run reports and spreadsheet views to see submission data (we are working on reports that will show justifications as well, but at this time the justification column and justification tab will not be accessible after the forms are moved from Stage 2).

## Entering Performance Data

After logging into BRASS using the 2005 Database, select Budget Forms from the BRASS pull down menu (BRASS→Budget Forms) and select B1 - Performance Data from the Budget Form Selection window. Click OK.



From the B1 - Performance Data window select the Program for which you want to report performance data.



Select (New) for Serial Number and enter the following description: “[Program Code] Q2 PM DATA”, for example, 11A101 Q2 PM DATA. (The program code will be in the field to the left.) Enter 1 in Stage. Click OK.

The screenshot shows the 'B1 - Performance Data' window with the following fields filled out:

- Program:** 11A101
- Serial Number:** (New)
- Description:** 11A101 Q2 PM DATA
- Stage:** 1
- Priority:** (empty dropdown)
- Type:** (empty dropdown)
- Code 1:** (empty dropdown)
- Code 2:** (empty dropdown)
- Code 3:** (empty dropdown)
- Code 4:** (empty dropdown)

Buttons at the top include 'Merge', 'Report', 'OK', and 'Cancel'.

The Performance Measure Data form is similar to other BRASS budget forms. To learn more about the features available in budget forms, refer to the Basic BRASS Instructions, Section 4 – Budget Forms, in this manual. The form will open on the General tab with the cursor placed in the upper left cell (under Org). By clicking on the maximize button in the upper right, you can display the entire form on your screen. You can also use the scroll bar to horizontally move the form.

Seq	Org	Project	Object	CYQ1_YTD	APR	MAY	JUN	CY_YTD	Justify
1	27110100	0	PD110101	5,493				5,929	
2	27110100	0	PO110101	5,057				5,484	
3	27110100	0	SD110101	140,040				210,290	
4	27110100	0	SD110102	4,773				9,332	
5	27110100	0	SD110103	2,637				5,099	
6	27110100	0	SO110101	140,040				210,290	
7	27110100	0	SO110102	4,773				9,332	
8	27110100	0	SO110103	2,637				5,099	
				305,450	0	0	0	460,855	

The form consists of the following columns:

- **Org** displays the org numbers associated with the program.
- **Object** displays the performance measure object codes associated with the program. The first character of the code indicates measure level (P for primary, S for secondary). The second character indicates measure type (D for demand, O for output, R for result). The third and fourth characters indicate the agency number (e.g., 11 is Office on Aging) and the following fifth and sixth characters indicate the program number (e.g., 01 is the Home and Community Based Care program). The seventh and eighth characters will be used to track the version for primary measures (typically 01 for primary measures) and the sequence for secondary measures (generally reflects the order that secondary measures are listed in the business plan). The ninth and tenth characters (if applicable) represent multiple primary measures that are aggregated to create a single primary measure. To see the description for each object code, drag the arrow over the object, and the label will appear in the bottom right corner of your computer screen.

Seq	Org	Object	REV_
1	27110100	PD110101	6
2	27110100	PO110101	5
3	27110100	PR110101	5

PD110101: # SENIORS REQUESTING SERVICE

- **Project** displays the project code. Most agencies do not use project codes and this field will default to “0”.
- **CYQ1\_YTD** displays the actual performance measures that were reported for the first quarter by your organization.

- **APR, MAY, and JUN** columns are used to enter actual performance measurements for the second quarter of the year. If you do not collect measures on a monthly basis, you can enter data for the second quarter in the JUN column. If you have not collected data on a measure, DO NOT enter estimates.
- **CY\_YTD** displays the sum of JAN through JUN (the first and second quarters' performance measure total.)
- **Justify** is available for you to provide comments and explanations associated with each measure. You are not required to enter information in this column, but it may prevent questions later if you show how you came to your explanations of large variances here. When in doubt, it is probably easiest to show your work.

Each line of the table reflects measures that are currently budgeted. If you would like to use BRASS to track a secondary measure not listed on the form, please contact your OMB analyst.

When you complete the form, it should look similar to the following example.

**Note:** The column totals at the bottom of the form are *not* relevant and should be ignored.

Seq	Org	Project	Object	CYQ1_YTD	APR	MAY	JUN	CY_YTD	Justify
1	27110100	0	PD110101	5,493	141	145	150	5,929	
2	27110100	0	PO110101	5,057	140	139	148	5,484	
3	27110100	0	SD110101	140,040	24,000	23,500	22,750	210,290	
4	27110100	0	SD110102	4,773	1,549	1,478	1,532	9,332	
5	27110100	0	SD110103	2,637	843	793	826	5,099	
6	27110100	0	SO110101	140,040	24,000	23,500	22,750	210,290	
7	27110100	0	SO110102	4,773	1,549	1,478	1,532	9,332	
8	27110100	0	SO110103	2,637	843	793	826	5,099	
				305,450	53,062	51,628	50,574	460,855	

When you are finished entering performance measures, click the Save button located on the upper right corner of the form. **Repeat the above steps (Using the Performance Form section) to enter performance measurement information for each program.**

### Re-opening the Form

As long as the form is saved in stage 1, you can re-open it by selecting it from the B1 Performance Data window, which is accessed through BRASS→Budget Forms→B1 Performance Data.

From the window, select the form from the Serial Number pull down menu (HINT: It is a good idea to keep track of your form serial numbers, so you can easily access them later. But no problem if you forget, simply enter the appropriate code next to Program, and then select the form from the Serial Number pull down menu.) If you would like to change information on the form, click OK to open the form.

The screenshot shows a dialog box titled "B1 - Performance Data". It has a "Program" text field containing "11A101" and a "Serial Number" dropdown menu showing "5 - 11A101 Q2 PM DATA". At the top right are buttons for "Merge", "Report", "OK", and "Cancel".

If you don't need to change information on the form, but are interested in seeing what the form contains, you can use the Report button to produce a list of the performance data included on your form. **Note:** The column totals at the bottom of this list are *not* relevant and should be ignored.

The screenshot shows a report window titled "Objects {S/N: 5}" with a date of "5/23/2004". The report is for "Franklin County 11A101 Q2 PM DATA {S/N: 5} Objects". The table below shows performance data for various objects.

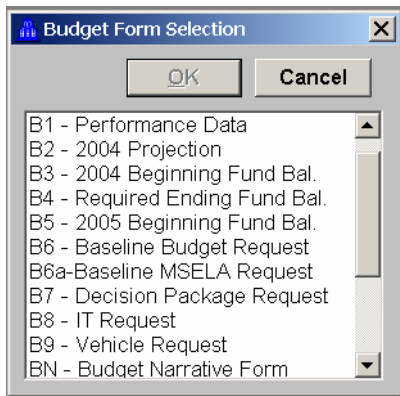
Seq	Org	Project	Object	CYQ1_YTD	APR	MAY	JUN	CY_YTD
1	27110100	0	PD110101	5,493	141	145	150	5,929
2	27110100	0	PO110101	5,057	140	139	148	5,484
3	27110100	0	SD110101	140,040	24,000	23,500	22,750	210,290
4	27110100	0	SD110102	4,773	1,549	1,478	1,532	9,332
5	27110100	0	SD110103	2,637	843	793	826	5,099
6	27110100	0	SO110101	140,040	24,000	23,500	22,750	210,290
7	27110100	0	SO110102	4,773	1,549	1,478	1,532	9,332
8	27110100	0	SO110103	2,637	843	793	826	5,099
				305,450	53,065	51,826	50,514	460,855
Total				305,450	53,065	51,826	50,514	460,855

## Year End Projections

This section of the Performance Budgeting covers the following topics:

- Entering 2004 year-end projections into BRASS
- Guidelines on year-end projecting
- Analysis of the projections, including public spreadsheet views:
  - ❑ B2a: Calculated Detail provides a detailed listing of the BRASS calculated year-end projections by fund, program, and object. This view can be used when internal projections are not available at the level of detail required by this policy.
  - ❑ B2b: Appropriations provides a summary report of revenues and expenses by fund and appropriation line item (budget authority level). The analysis shown in this view can be used to assess the need for internal spending adjustments and/or budget adjustments.
  - ❑ B2c: Performance provides a summary report of expenses and performance by program. The analysis shown in this view can be used to assess program performance against the targets established in the budget.
  - ❑ B2d: Projected vs. Comput provides a summary comparison of the computed projections and the projections provided by county staff.

1. Select “**B2 – 2004 Projection**” from the Budget Form Selection menu. Make sure to enter all the data for form B2 before you move on to form B3 - Baseline Form. Failing to do so will result in object codes not appearing on the Baseline Form making it more difficult to complete that form.



2. In the B2 - 2004 Projection window, enter or select a program code next to Program (**example 01A102**). Select (**New**) from the Serial Number pull down. Enter “[Program Code] Q2 2004 PROJECTION” next to Description (i.e. 01A102 Q2 2004 PROJECTION). Select 1 from the Stage pull down. When you have provided all necessary information, the window should look like the following picture. When you are ready, click OK.

3. Using the Projection Form --The form will open on the General tab with the cursor placed in the upper left cell (under Org). By clicking on the maximize button in the upper right, you can display the entire form on your screen. You can also use the scroll bars to horizontally and vertically navigate within the form.

2005 Database {Admin Lockout} - [B2 - 2004 Projection: 6 - 11A101 Q2 2004 PROJECTION]

File BRASS SBFS Security Utilities Window Help

Insert Delete Move Audit Net Cost

General Justification

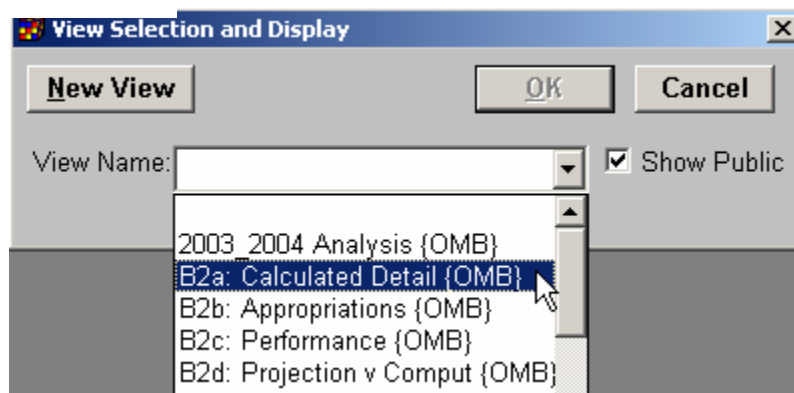
Seq	Org	Object	Project	ACTUAL2003	ORGBUD2004	2004 Projection	Justify
1	27110100	4120	0	15,150,121	15,010,055		
2	27110100	4141	0	1,962,764	2,203,978		
3	27110100	4160	0	12,020	10,000		
4	27110100	431006	0	655,362	650,000		
5	27110100	4520	0	0	0		
6	27110100	452613	0	1,900,847	1,825,053		
7	27110100	452614	0	93,320	93,320		
8	27110100	452615	0	171,684	85,842		
9	27110100	4550	0	51,426	0		
10	27110100	4590	0	16,733	0		
11	27110100	4630	0	451	0		
12	27110100	463008	0	0	0		
13	27110100	4639	0	214	0		
14	27110100	4752	0	200,000	200,000		
15	27110100	5101	0	206,841	223,188		
16	27110100	5116	0	1,977	0		
17	27110100	5141	0	28,369	30,267		
18	27110100	5143	0	2,637	3,207		
19	27110100	5150	0	32,624	39,024		
20	27110100	5173	0	736	2,592		
21	27110100	5174	0	0	0		
22	27110100	520105	0	8,326	4,009		
23	27110100	520201	0	1,276	3,367		
24	27110100	520202	0	258	564		

The form consists of the following columns:

- **Org** displays the org numbers associated with the program.
- **Object** displays the detailed revenue, expense, and performance object codes. Year-end expenditure AND revenue projections should be entered at the detailed object code level.
- **Project** displays the project code. Most agencies do not use project codes and this field will default to “0”.
- **ACTUAL2003** displays the 2003 actual revenues and expenses with each Org and Object.
- **ORGBUD2004** displays the 2004 Original (Final Approved) Budget with each Org and Object.
- **2004 PROJECTION** is the column used for organizations to enter their year-end projections.
  - **Tips on projections:**
    - Your estimates should take into consideration costs that may not have incurred yet this year, such as workers compensation, cost allocation charges and any other similar expenses.
    - Your estimates should take into consideration vacancy savings from year-to-date unfilled positions as well as anticipated vacancies. Vacancies affect personal services, PERS, Medicare and related fringe benefits for the periods of the vacancies.
    - Large projects that have been delayed or cancelled should be reflected in your projections.
- **Justify** is a column used to provide a brief explanation for each projection. You are not required to enter information in this column, but it may prevent questions later if you show how you came to your projection here. When in doubt, it is probably best to show your work.

Click on the Save button to close the form. Repeat the process just described (*Using the B2 Projection Form*) for each program until all projections are entered for revenue, expense, and performance measures.

4. Accessing the BRASS Calculated Projections – If you would like to view the Calculated Projections, you can access the following BRASS Spreadsheet View. From BRASS→Spreadsheet Views you will access the View Selection and Display window. Select “B2a: Calculated Detail {OMB}” from the View Name pull down (be sure to click the Show Public box when accessing this view and other public views).



5. When you have selected the view, the View Selection and Display window will expand.

ID	Name
11_AGING	2 C Office on Aging
11A1	3 C Senior Services
11A101	4 N Basic Home and Community-Based Ca
11A102	4 N Community Support, Outreach, & Spec
11A103	4 N Customer Service Management
11A2	3 C Community Awareness

In the **Program** area of the menu next to Program, enter (or select from the pull down) your agency or a program within your organization. In the **Sections** area of the menu, the view is set to report by program, and OMB recommends that you use these settings. If multiple funds are budgeted within the same program, you might also need to click the Fund radio button located in the **Other** section of the menu, and provide the fund number in the space provided. When you are finished, the menu should look similar to the picture above. Click OK to run the view.

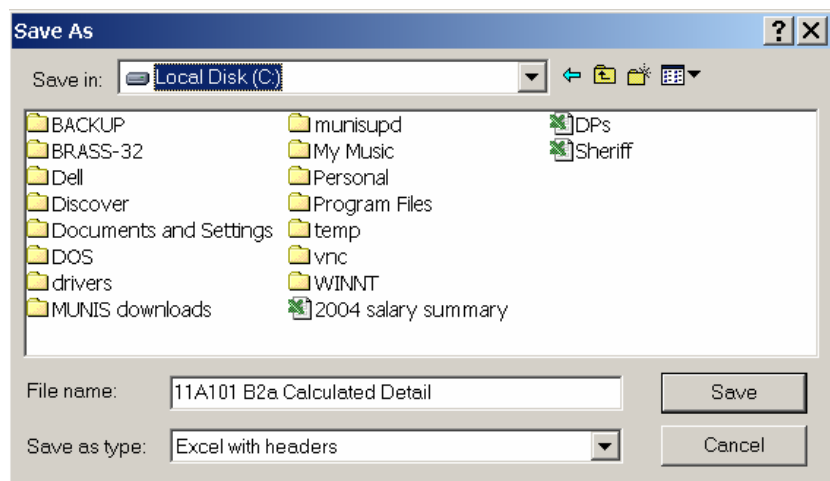
6. Based on the information you provide in the menu, a view will display. The view shows revenue, expense, and performance detail for the 2004 Revised Budget, 2004 YTD Actuals, and the BRASS Year End Calculation. Also shown is the variance between the calculated projection and the 2004 revised budget.

B2a: Calculated Detail {11A101, Basic Home and Community-Based Care}					
Zoom					
Object	Line Name	2004 Revised Budget	2004 Year to Date Actual	2nd Quarter Year End Calculation	2004 Rev Bud vs. 2004 Calc Proj
11A101	PROGRAM				
	Basic Home and Community-Based C				
REV_TOTAL	Total Revenue	20,178,248	9,765,416	20,625,832	447,584
TAXES	Taxes Total	17,224,033	8,402,809	17,584,017	359,984
4120	REAL ESTATE TAX	15,010,055	8,394,601	15,368,507	358,452
4141	PERSONAL PROPERTY TAX	2,203,978		2,203,978	
4160	HOUSE TRAILER TAX	10,000	8,209	11,532	1,532
SVC_FEES	Service Fees & Charges Total	650,000	218,608	639,918	(10,082)
431006	CLIENT CO-PAY	650,000	218,608	639,918	(10,082)
INTERGOVT	Intergovernment Revenue Total	2,004,215	1,143,133	2,101,031	96,816
452613	STATE REIMB-REAL ESTATE TAXES	1,825,053	965,216	1,880,193	55,140
452614	STATE REIMB-PERSONAL PROP T	93,320	83,176	83,176	(10,144)
452615	STATE REIMB-PU TAX REPLACEME	85,842	85,842	128,763	42,921
452616	STATE REIMB-MAN HOMES				
4550	OTHER GOVT'AL ENTITY REIMBUR		8,899	8,899	8,899
4590	AGENCY DEFD INTER-GOVT REVE				

The lines show detail objects summarized at the appropriation line item level. For example, the Taxes line item includes three detail objects: 4120, 4141, and 4160.

You can export the view for further analysis by selecting File→File Export from the main menu bar.

The Save As window will appear. If you want to analyze the data in Excel, you should choose “Excel with headers” from the Save As type pull down. If you want to analyze the data in another application, other file type options are available. Type a name next to File name and click Save to complete the export. If you have difficulty analyzing the data to derive year-end projections, you can contact your OMB analyst for assistance.



7. Analysis and Reporting -- Once you have entered your performance data and year-end projections, you can compare budget to actuals. OMB has created two public spreadsheet views for this purpose. The first is called “B2b: Appropriations,” and is designed to assess the need for internal spending adjustments and/or appropriation adjustments. The second is called “B2c: Performance,” and is designed to assess program performance. Both of these views can be exported from BRASS for further analysis and reporting by following the export instructions just described.

**B2b: Appropriations**

To access the B2b: Appropriations spreadsheet view, select BRASS→Spreadsheet Views from the main menu. From the View Selection and Display window, select B2b: Appropriations from the View Name pull down (be sure to click the Show Public box when accessing this view and other public views).

The screenshot shows the 'View Selection and Display' window. At the top, there are buttons for 'Edit View', 'OK', and 'Cancel'. Below these, the 'View Name' is set to 'B2b: Appropriations {OMB}' and the 'Show Public' checkbox is checked. The window is divided into three main sections: 'Program', 'Other', and 'Sections'. In the 'Program' section, 'Table' is '01' and 'Program' is '01A102'. In the 'Other' section, the 'ALL' radio button is selected, with options for 'Fund', 'Location', and 'Project'. In the 'Sections' section, the 'Program' radio button is selected, with options for 'None', 'Fund', 'Location', and 'Project'. At the bottom, 'Level' is set to '4' and 'Type' is set to a dropdown menu.

When you have selected the view, the View Selection and Display window will expand. In the **Program** area of the menu next to Program, enter (or select from the pull down) your agency or a program within your agency. In the **Sections** area of the menu, the view is set to report by program, and OMB recommends that you use these settings. If you wanted to see just the budget in this program related to a single fund, you can also click the fund radio button located in the **Other** section of the menu, and provide a fund number in the space provided. When you are finished, the menu should look similar to the picture above. Click OK to run the view.

Based on the information you provide in the menu, a view will display. The view shows current revenue estimates and expense appropriations under the Revised Budget column. The YTD Actual column will be updated each month as data becomes available from MUNIS. The 2<sup>nd</sup> Quarter Year End Projection column shows the information entered by agencies on the B2 - 2004 Projection form, summarized across programs at the fund level. A variance between agency projection and budget is shown in the last column.

### Section 3- Developing a Performance Budget

*Note: The example below is showing data and column headings from 2003. When you run this report, you should see current information.*

B2b: Appropriations {01A102, CENTRALIZED SERVICES}					
Zoom					
Object	Line Name	2003 Revised Budget	2003 Year to Date Actual	2003 Total Projection	2003 Rev Bud vs. 2003 Agency Proj
	FUND				
01A102	CENTRALIZED SERVICES				
REV_TOTAL	TOTAL REVENUE	79,114,749	25,910,090	76,639,551	(2,475,198)
TAXES	TAXES TOTAL	78,491,971	25,674,292	76,001,280	(2,490,691)
SVC_FEES	SERVICE FEES & CHARGES TOTAL		29,807	29,807	29,807
FINES	FINES & FORFEITURES TOTAL	422,778	167,098	422,878	100
MISC	MISCELLANEOUS REVENUE TOTAL	200,000	38,893	185,586	(14,414)
EXP_TOTAL	TOTAL EXPENSES	138,450	123,979	198,876	60,426
MATLS_SVC	MATERIALS & SERVICES TOTAL	138,450	123,979	198,876	60,426
	FUND				
01A10100	MANAGING FOR RESULTS				
	FUND				
01A10200	CENTRALIZED SERVICES				
REV_TOTAL	TOTAL REVENUE	79,114,749	25,910,090	76,639,551	(2,475,198)
TAXES	TAXES TOTAL	78,491,971	25,674,292	76,001,280	(2,490,691)
SVC_FEES	SERVICE FEES & CHARGES TOTAL		29,807	29,807	29,807
FINES	FINES & FORFEITURES TOTAL	422,778	167,098	422,878	100
MISC	MISCELLANEOUS REVENUE TOTAL	200,000	38,893	185,586	(14,414)
EXP_TOTAL	TOTAL EXPENSES	138,450	123,979	198,876	60,426
MATLS_SVC	MATERIALS & SERVICES TOTAL	138,450	123,979	198,876	60,426

You should use the analysis shown in this view to assess the current budgetary status. Significant variances between budget and projections by fund and appropriation line item (budget authority level) should be investigated. Can expenses be managed within the existing budget, what adjustments need to be made internally, or are budget adjustments needed? OMB will also be reviewing this analysis when requests for supplemental appropriations and appropriation transfers are received as well as utilizing it in the 2005 budget decision making process.

**B2c: Performance**

Using the B2c: Performance spreadsheet view, you can compare the 2004 projected program performance to both the 2004 revised program performance and the 2005 request. You can access this view by selecting BRASS→Spreadsheet Views from the main menu. From the View Selection and Display window, select B2c: Performance from the View Name pull down (be sure to click the Show Public box when accessing this view and other public views). When you have selected the view, the View Selection and Display window will expand. In the **Program** area of the menu next to Program, enter (or select from the pull down) your agency or a program within your agency. In the **Sections** area of the menu, the view is set to report by program, and OMB recommends that you use these settings. If you are tracking performance by location within a program, you can click the Location radio button located in the **Other** section of the menu, and provide the location code in the space provided. When you are finished, the menu should look similar to the following picture. Click OK to run the view.

**View Selection and Display**

Edit View OK Cancel

View Name: B2c: Performance {OMB} ☒ Show Public

**Program**

Table: 01

Program: 01A101

**Other**

☒ ALL ☐ Location

☐ Fund ☐ Project

**Sections**

☐ None ☒ Program ☐ Fund ☐ Location ☐ Project

Level: 4

Type:

Based on the information you provide in the menu, a view will display.

*Note: The example below is showing data and column headings from 2003. When you run this report, you should see current information.*

B2c: Performance {OMB} {01A101, COUNTY ADMINISTRATION MANAGING FOR RESULTS PROG}						
Zoom						
Object	Line Name	2003 Revised Budget	2003 Total Projection	2004 Requested Budget	2003 Rev Bud vs. 2003 Agency Proj	2003 Agency Proj vs. 2004 Request
01A101	PROGAM					
	COUNTY ADMINISTRATION MANAG					
EXP_TOTAL	TOTAL EXPENSES	2,502,156.00	2,238,380.00	2,238,600.00	11.78	(0.01)
PERS_SVCS	PERSONAL SERVICES TOTAL	1,727,388.00	1,727,370.00	1,727,390.00		
FRINGE_BEN	FRINGE BENEFITS TOTAL	481,857.00	498,010.00	498,010.00	(3.24)	
MATLS_SVC	MATERIALS & SERVICES TOTAL	274,325.00	13,000.00	13,200.00	2,010.19	(1.52)
CAPITAL	CAPITAL OUTLAYS TOTAL	18,586.00			(100.00)	(100.00)
GRANTS	GRANTS TOTAL				(100.00)	(100.00)
DEBT_SVC	DEBT SERVICE TOTAL				(100.00)	(100.00)
FIN_USES	INTERFUND TOTAL				(100.00)	(100.00)
CONTINGNCY	CONTINGENCY TOTAL				(100.00)	(100.00)
	PERFORMANCE MEASURES					
DEMAND	PRIMARY DEMAND	218.00	160.00	160.00	36.25	
OUTPUT	PRIMARY OUTPUT	218.00	160.00	160.00	36.25	
RESULT	PRIMARY RESULT	174.00	130.00	133.00	33.85	(2.26)
	PRIMARY PERFORMANCE INDICATC					
PM_LOS	LEVEL OF SERVICE (%)	100.00	100.00	100.00	100.00	
PM_RES	RESULT (%)	79.82	81.25	83.13	93.38	
PM_OE	OUTPUT EFFICIENCY (\$)	1,147,777.98	1,398,987.50	1,399,125.00	32.50	
PM_RE	RESULT EFFICIENCY (\$)	1,438,020.69	1,721,830.77	1,683,157.89	34.80	0.44

The view shows the current 2004 program expense budget under the Revised Budget column. The activity in the YTD Actual column will be updated each month as data becomes available from MUNIS. And the 2004 Total Projection column shows the expense and performance information entered by agencies on the B2 - 2004 Projection form, with expenses summarized at the appropriation line item level. A percent variance between organization projection and budget is shown in the last column.

Initially, you should use this analysis to assess expense allocations across programs. Significant variances between budgeted and actual program expenses should be investigated. Are these variances the result of a real shift in costs, or do they reflect a misallocation of actual expenses in the accounting system?

You can also use this analysis to assess program performance. Significant variances between budgeted and actual program performance should be investigated. Are these variances the result of unrealistic budget expectations, or can program performance be managed to meet or exceed budgeted performance targets? When these variances are not the result of inefficiency and/or ineffectiveness, budget assumptions may need to be modified. A revised set of assumptions can then inform the following year's budget.

OMB will be using this analysis to track its own performance measures. OMB analysts will also review this information with county staff during regular quarterly meetings. As appropriate, the analysis will also be reviewed when OMB receives requests for supplemental appropriations and appropriation transfers, as well as utilizing it in the 2005 budget decision-making process.

**B2d: Projected vs. Comput**

Another view that will be useful for assessing your projections is B2d: Projected vs. Comput. This view is similar to B2c, but compares your projection to the computed projection. You can access this view by selecting BRASS→Spreadsheet Views from the main menu. From the View Selection and Display window, select B2d: Projected vs. Comput from the View Name pull down (be sure to click the Show Public box when accessing this view and other public views). When you have selected the view, the View Selection and Display window will expand. In the Program area of the menu next to Program, enter (or select from the pull down) your agency or a program within your agency. In the Sections area of the menu, the view is set to report by program, and OMB recommends that you use these settings. When you are finished, the menu should look similar to the following picture. Click OK to run the view.

**View Selection and Display**

Edit View OK Cancel

View Name: B2d: Projection v Comput {OMB} ☒ Show Public

**Program**

Table: 01

Program: 1A102

**Other**

☒ ALL ☐ Location

☐ Fund ☐ Project

**Sections**

☐ None ☒ Program ☐ Fund ☐ Location ☐ Project

Level: 4

Type:

Based on the information you provide in the menu, a view will display.

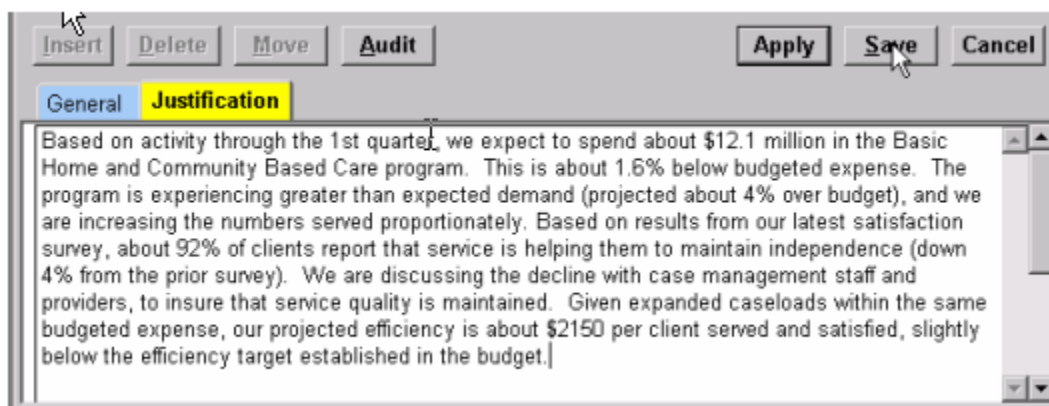
*Note: The example below is showing data and column headings from 2003. When you run this report, you should see current information.*

B2d: Projection v Comput {OMB} {01A102, CENTRALIZED SERVICES}					
Zoom					
Object	Line Name	2003 Year to Date Actual	2nd Quarter Year End Calculation	2003 Total Projection	2003 Calc Proj vs. 2003 Agency Proj
01A102	PROGRAM				
	CENTRALIZED SERVICES				
EXP_TOTAL	TOTAL EXPENSES	123,979.26	212,697.26	198,876.00	(6.50)
PERS_SVCS	PERSONAL SERVICES TOTAL				(100.00)
FRINGE_BEN	FRINGE BENEFITS TOTAL				(100.00)
MATLS_SVC	MATERIALS & SERVICES TOTAL	123,979.26	212,697.26	198,876.00	(6.50)

The 2004 YTD Actual column will be updated monthly as data becomes available from MUNIS. The 2<sup>nd</sup> Quarter Year End Calculation column shows the BRASS generated projection based on year to date activity and historical spending patterns. And the 2004 Total Projection column shows the expense and performance information entered by agencies on the B2 - 2004 Projection form, with expenses summarized at the appropriation line item level. A percent variance between agency projection and calculated projection is shown in the last column.

*This analysis is extremely important to the decision making process in the budget. Agencies need to explain any significant variances shown on this report. If an agency is unable to or fails to explain these variances, the calculated projections or a projection made without agency input, may be used when determining budget requests. It is difficult to define "significant" as each agency's budget is different. For very general guidelines, a brief explanation of variances greater than 5% or over \$5,000 should be explained. The greater the variance, the more detailed explanation should be provided. Explanations should be included on the justification tab of each program's B2 - 2004 Projection form.*

8. Narrative Summaries -- When you have completed your budget to actual analysis, develop a brief narrative for each program explaining any significant variances identified in B2c and B2d, as well as any corrective action necessary to improve or maintain program performance. Insert this narrative on the justification tab of each B2 - 2004 Projection form. When you are finished, click Save. Repeat this process for each of your programs.



Based on activity through the 1st quarter, we expect to spend about \$12.1 million in the Basic Home and Community Based Care program. This is about 1.6% below budgeted expense. The program is experiencing greater than expected demand (projected about 4% over budget), and we are increasing the numbers served proportionately. Based on results from our latest satisfaction survey, about 92% of clients report that service is helping them to maintain independence (down 4% from the prior survey). We are discussing the decline with case management staff and providers, to insure that service quality is maintained. Given expanded caseloads within the same budgeted expense, our projected efficiency is about \$2150 per client served and satisfied, slightly below the efficiency target established in the budget.

Once a narrative has been entered to explain any variances, the agency can start entering data on the B3 – 2004 Beginning Fund Balance Forms. General Fund only agencies can skip to the Baseline Budget Request Form.

## 2004 Beginning Fund Balance (Selected Non-General Funds Only)

The 2004 beginning cash balance for each fund had been entered into BRASS from MUNIS. The cash balance is only available by fund and has been entered into the first program within a fund. Some funds include multiple programs or grants within one fund and available cash needs to be verified for each program or grant. Therefore, if resources need to be tracked by program within a fund, the beginning cash balance needs to be allocated to the appropriate programs. Please keep in mind that if resources need to be tracked at the program level, revenue estimates should also be entered in the specific programs (refer to Baseline Budget Request section).

This form is required for the following funds and optional for the remaining Non-General Funds:

- 2023 – Common Pleas
- 2044 – Prosecuting Attorney
- 2048 – Domestic
- 2077 – Prosecuting Attorney/PFM/Domestic (to be completed by OMB)
- 2082 – Community and Economic Development
- 2083 – Justice Planning Unit
- 2086 – Sheriff
- 2088 – Sheriff
- 2093 – Sheriff JPU Funding
- 2122 – Domestic JPU Funding
- 2671 – Sheriff/PFM/Domestic/Data Center/Commissioners (to be completed by OMB)

The 2004 Beginning Fund Balance form has two display columns and one data entry column:

- The “BEGCASH04” column displays the beginning cash balance in the fund as of 01/01/04. This information was obtained from MUNIS. The entire fund balance has been cross-walked to the first Program within the fund.
- The “Beg Bal Adj” column should be used to allocate the fund balance to the various orgs within the fund. In order to allocate the fund balance, insert a new row and select the desired org. The amounts entered here should reflect the requested change to the “BEGCASH04” column. **The total of this column must equal zero.** The form will not be able to be saved until the total is zero.
- The Beginning Fund Balance by Program is reflected in the “TOT\_PROJ” column, which includes the information from the “BEGCASH04” column and the “Beg Bal Adj” column. This column automatically calculates based on the entries in the “Beg Bal Adj” column and represents the total for each line on the form.

Seq	Org	Fund	Object	Project	BEGCASH04	Beg Bal Adj	TOT_PROJ
1	10010200	1000	BEG_BAL	0	72,683,550	0	0
1	10010200	1000	BEG_BAL	0	72,683,550	0	0

## Required Ending Fund Balance (Non-General Funds Only)

To verify that non-general funds have sufficient resources at year-end to begin the following year, this form has been developed. This form requests the cash balance needed at the end of 2004 (to begin 2005) and at the end of 2005 (to begin 2006). To complete the analysis of sufficient resources for the end of 2005, the 2005 Beginning Fund Balance form (explanation follows this form) also needs to be completed.

The Required Ending Fund Balance form has two data entry columns:

- The “04\_Req End Bal” column should be used to enter the amount of cash that is needed at the end of 2004. The balance as of 12/31/04 is essentially the same as the balance as of 01/01/05. This required balance should be enough cash to fund your 2005 payroll costs and other operating expenses until you receive sufficient revenues in 2005.

- The “05 Req End Bal” column should be used to enter the amount of cash that is needed at the end of 2005. The balance as of 12/31/05 is essentially the same as the balance as of 01/01/06. This required balance should be enough cash to fund your 2006 payroll costs and other operating expenses until you receive sufficient revenues in 2006.

2005 Database {Admin Lockout} - [B4 - Required Ending Fund Bal.: 7 - Fund 2011 Required Ending Bal.]

File BRASS SBFS Security Utilities Window Help

Insert Delete Move Audit Net Cost

General Justification

Seq	Org	Fund	Project	Object	04 Req End Bal.	05 Req End Bal.	Justify
1	11070100	2011	0	REQ_ENDBAL	0	0	

To verify that there will be sufficient resources at the end of 2004, run spreadsheet view “B4a Cash Balance”. In the view selection and display screen, run this view at the Agency Program level (level 2), Sections – none and Other – Fund, with specific fund indicated. This spreadsheet view will need to be run for each non-general fund within your agency. The first column (TOT\_PROJ) represents the estimated 2004 available resources based on the information entered on the B2 – 2004 Projection and B4 – Required Ending Fund Balance forms.

B4a: Cash Balance {OMB} {01\_COMMISS, COMMISSIONERS}

Zoom

Object	Line Name	TOT_PROJ	FINAL
BEG_BAL	BEGINNING FUND BALANCE	12,500,000	
REV_TOTAL	TOTAL REVENUE	76,639,551	
EXP_TOTAL	TOTAL EXPENSES	2,437,256	2,238,600
END_BAL	ESTIMATED ENDING FUND BALANCE	86,702,295	(2,238,600)
REQ_ENDBAL	ENDING BALANCE REQUIREMENT	500,000	
RESOURCES	SUFFICIENT RESOURCES?	86,202,295	(2,238,600)

The ‘Estimated Ending Fund Balance’ represents a calculation of the beginning fund balance plus total revenue less total expenses. The ‘Sufficient Resources?’ represents the estimated ending fund balance less the ending balance requirement. If ‘Sufficient Resources?’ in the TOT\_PROJ column is negative, then the estimated ending fund balance is not sufficient to meet the ending balance requirement. Therefore, the amounts entered on the B2 – 2004 Projection form need to be amended (revenues and/or expenses) so that there is sufficient cash to fund your 2004 projections, as well as your 2005 payroll costs and other operating expenses until you receive sufficient revenues in 2005.

If the ‘Sufficient Resources?’ in the TOT\_PROJ column is positive or zero, then the amount on the ‘Estimated Ending Fund Balance’ (END\_BAL) line of the TOT\_PROJ column should be entered on the B5 – 2005 Beginning Fund Balance form.

**This form is not complete until the ‘Sufficient Resources?’ line in the TOT\_PROJ column is a positive number or zero. The above steps may need to be repeated until this number shows positive or equivalent resources.**

**Note: The Final column in the spreadsheet view will be missing some data until all 2004 budget request data is entered.**

## 2005 Beginning Fund Balance (Non-General Funds Only)

The previous spreadsheet view (B4a Cash Balance) calculated the estimated ending cash balance for 2004. Once sufficient resources have been verified, this estimated ending cash balance needs to be entered as the beginning fund balance for 2005. The 2005 Beginning Fund Balance form was developed to accomplish this data entry.

The 2005 Beginning Fund Balance form has one data entry column. The “05 Beg Bal.” column should be used to enter the amount of cash that is projected to be available at the beginning of 2005.

Seq	Org	Fund	Object	Project	05 Beg. Bal. Justify
1	1000	BEG_BAL	0		0

1. Open the form for each non-general fund.
2. In the Org column, select one of your agency's orgs. You may select only one org to account for all of the cash in the fund, with the exception for the funds in which a 2004 Beginning Fund Balance form was completed. For funds in which a 2004 Beginning Fund Balance form was completed, the beginning fund balances should be entered in the 2005 Beginning Fund Balance form for each specific program indicated in the 2004 Beginning Fund Balance form.
3. Use the spreadsheet view "B4a Cash Balance" to determine the projected 2005 beginning fund balance. This is the spreadsheet view that you ran to prepare the Required Ending Fund Balance form (be sure to re-run the spreadsheet view if any adjustments were needed). On the spreadsheet view, find the 'Estimated Ending Fund Balance' amount in the TOT\_PROJ column; enter that number in the "05 Beg Bal." column of the 2005 Beginning Fund Balance form.
4. Apply or Save the form.
5. Run the spreadsheet view "B4a Cash Balance" again. Verify that the "Estimated Ending Fund Balance" in the TOT\_PROJ column matches the "Beginning Fund Balance" in the "FINAL" column. If these amounts do not match, correct the fund balance form as necessary until these amounts match.

B4a: Cash Balance {OMB} {01_COMMISS, COMMISSIONERS}			
Zoom			
Object	Line Name	TOT_PROJ	FINAL
BEG_BAL	BEGINNING FUND BALANCE	12,500,000	86,702,295
REV_TOTAL	TOTAL REVENUE	76,639,551	
EXP_TOTAL	TOTAL EXPENSES	2,437,256	2,238,600
END_BAL	ESTIMATED ENDING FUND BALANCE	86,702,295	84,463,695
REQ_ENDBAL	ENDING BALANCE REQUIREMENT	500,000	
RESOURCES	SUFFICIENT RESOURCES?	86,202,295	84,463,695

## Baseline Budget

### What is a baseline budget?

The total baseline budget request for a program for the following year (2005) represents the appropriations that are needed to continue to deliver the same number of outputs as projected for the current year (2004). This includes the appropriations for the currently approved FTEs and related personnel costs, materials and services, capital outlays, grants and other financing uses. A rough calculation of the total baseline budget is equal to the projected output efficiency of the program for the current year (2004), adjusted as necessary for inflation, multiplied by the projected number of outputs for the following year (2005).

With the exception of demand measures, baseline performance measure projections should be equal to current year projections (2004) for all measures. The demand for a program may be different, and the agency may choose to address changes in demand by submitting decision packages that support an increase or decrease in program output or results.

The baseline budget request should not include appropriations for the items below. These increases or decreases in appropriation will be submitted as decision packages:

- Additional FTEs
- New initiatives or equipment intended to impact output and/or improve results
- Increased or decreased appropriations related to changes in the program operating environment

### Baseline Budget Request Form

The Baseline Budget Request form has three display columns (grayed columns) and two data entry columns (white columns). The display columns have been provided to assist you in completing the data entry columns.

- The column titled “TOT\_PROJ” represents the 2004 agency projection as of the 2<sup>nd</sup> quarter, 2004. It reflects the data entered on form B2 – 2004 Projection.
- The “REQ\_SBFS” column displays the salaries and benefits that have already been calculated by SBFS and included in your baseline budget. This column includes the position allocations that were previously verified/changed in SBFS. The information calculated by SBFS includes salaries, PERS, Medicare, Social Security (if applicable), Workers Comp premium, Fringe Benefits, Uniform Allowances (if applicable), Car Allowances (if applicable) and Longevity payments (if applicable) for approved positions. Adjustments to salaries should be included on the general tab of the baseline request. SBFS does not calculate shift differential, holiday pay and overtime. Part-time and seasonal positions that do not have position control numbers in MUNIS are not included in SBFS, and should be entered in the “2005 Request” column described below.
- The “2005 Request” column should be used to enter revenue estimates and the remaining expenses (excluding those in the REQ\_SBFS column) for your 2005 baseline request. This is also where your performance measures need to be entered.
- The total Baseline Budget Request is reflected in the “REQUEST” column, which includes the information from the “REQ\_SBFS” column and the “2005 Request” column. This column represents the total for each line of the baseline request.

The Justify column is available to enter text information for each line.

**Business Rule:** The justification column should include quantities, unit costs and any additional information for that specific line that would help to justify the request. This explanation should be kept concise, as the limit in the justification column is 250 characters, including spaces.

Here is an example of an explanation:

“The 2005 budget request for this program is \$12.7 million, a 7% increase over 2004. The additional resources are needed to continue to provide support services to the 6,475 seniors that were served in 2003.”

The Justification tab for a Baseline Budget Request should include, but not be limited to, the information listed below.

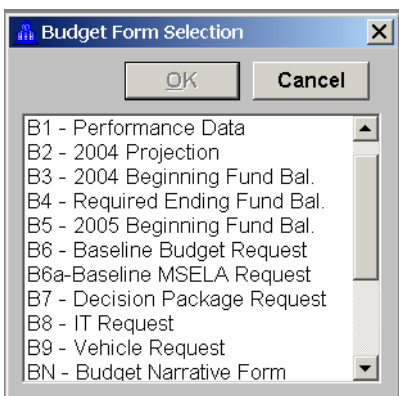
- Number of approved FTEs
- Number of vacancies
- How long have the vacancies existed?
- Explanations regarding performance data variances (B6a and B6b spreadsheet views, see following examples)
- Explanation regarding variances in revenues and expenditures (B6a and B6b spreadsheet views, see following examples)
- Explanations regarding SBFS budget neutrality (B6c spreadsheet view, see following examples)

Seq	Org	Object	Project	TOT_PROJ	REQ_SBFS	2005 Request	BASE_REQ Justify
1	10010100	4322	0	0	0		50
2	10010100	4632	0	0	0		0
3	10010100	4699	0	0	0		0
4	10010100	5101	0	0	1,582,560		1,582,560
5	10010100	510105	0	0	0		0
6	10010100	510201	0	0	0		0
7	10010100	510204	0	0	0		0
8	10010100	510301	0	0	0		0
9	10010100	5116	0	0	0		0
10	10010100	5141	0	0	245,580		245,580
11	10010100	5143	0	0	22,968		22,968
12	10010100	5150	0	0	189,024		189,024
13	10010100	5173	0	0	18,480		18,480
14	10010100	5201	P 0	0	0		5,000
15	10010100	520199	P 0	0	0		0
16	10010100	520201	0	0	0		750
17	10010100	520206	0	0	0		17,000
18	10010100	520208	0	0	0		1,900
19	10010100	520209	0	0	0		5,340
20	10010100	520213	0	0	0		7,500

### Baseline MSEL (Microsoft Enterprise License Agreement) Request

A separate baseline request form should be completed for all Microsoft Enterprise seat licenses. Although these requests are entered onto a separate form, they are added to the agency's baseline budget request. This will be reflected on the various spreadsheet views that can be run to analyze the baseline request. A detailed explanation of how to compute seat licenses is contained in the Information Technology Plan Instructions (Tab 2 of this instruction manual).

1. Select “**B6a – Baseline MSEL Request**” from the Budget Form Selection menu.



2. In the B6a – Baseline MSEL Request window, enter or select your agency code next to Program (**example 01-COMMISS**). Select (**New**) from the Serial Number pull down. Enter “[Agency Name] MSEL” next to Description (i.e. Commissioners MSEL). Select 1 from the Stage pull down. When you have provided all necessary information, the window should look like the following picture. When you are ready, click OK.

3. Using the Baseline MSEL A Form --The form will open on the General tab with the cursor placed in the upper left cell (under Org). By clicking on the maximize button in the upper right, you can display the entire form on your screen. You can also use the scroll bars to horizontally and vertically navigate within the form.

B6a-Baseline MSEL A Request: 12 - Commissioners MSEL A

Insert Delete Move Audit Net Cost Apply Save Cancel

General Justification

Seq	Org	Object	Project	MSEL A Cost	Justify
1	10010100	522102	D20	0	

Detail Box

The form consists of the following columns:

- **Org** displays the org numbers associated with your agency.
- **Object** displays the detailed expense code 522102 that is to be used for Microsoft Seat License costs.
- **Project** displays the project code. Most agencies do not use project codes and this field will default to "0".
- **MSEL A Cost** displays a grayed out column that will populate with your agency's total MSEL A cost.
- **Justify** is a column used to provide a brief explanation for each projection. You are not required to enter information in this column, but it may be helpful to explain any huge increases in the amount of true-ups. When in doubt, it is probably best to show your work.

4. The Baseline MSEL A Request form has one data entry column, which is grayed out. This will be populated automatically after seat license quantities are entered. Enter your first Org number, Object Code 522102, and Project Code if applicable. After you have entered the object code, a gray “Detail Box” will appear at the bottom of the form.

The screenshot shows the 'B6a-Baseline MSEL A Request: 12 - Commissioners MSEL A' window. The 'General' tab is active. The 'Seq' field is 1, 'Org' is 10010100, 'Object' is 522102, and 'Project' is D20. The 'MSEL A Cost Justify' field is 0. A 'Detail Box' is visible at the bottom of the form.

Seq	Org	Object	Project	MSEL A Cost Justify
1	10010100	522102	D20	0

5. Click on the gray “Detail Box” section and the fields in the following example will appear.

The screenshot shows the 'B6a-Baseline MSEL A Request: 12 - Commissioners MSEL A' window. The 'General' tab is active. The 'Seq' field is 1, 'Org' is 10010100, 'Object' is 522102, and 'Project' is D20. The 'MSEL A Cost Justify' field is 3,045. The 'Detail Box' is expanded, showing a table with columns: Posting Col, Item, Description, Qty, Price, and Total. The 'Item' dropdown menu is open, showing options: ITMSLT1, ITMSLT2, ITMSLTU1, ITMSLTU2, and OTHER. The 'ITMSLTU2' option is selected.

Seq	Org	Object	Project	MSEL A Cost Justify
1	10010100	522102	D20	3,045

Posting Col	Item	Description	Qty	Price	Total
1	MSEL A Cos	ITMSLTU2	5	609	3,045

6. Select the appropriate menu option from the Item drop down menu. MS Seat License General Fund and MS Seat License Non Gen Fund should be used for base seat licenses. MS License True-Up Gen Fund and MS License True-Up Non Gen Fnd should be used for any true-ups needed. Enter the appropriate quantities from the seat license worksheets in your Information Technology Plan. To enter a second line within the “Detail Box”, click insert, while the hand pointer is located in the “Detail Box”. This will enable you to enter both base seats and true-up licenses for each org.

**B6a-Baseline MSEL Request: 12 - Commissioners MSEL**

Insert Delete Move Audit Net Cost Apply Save Cancel

**General** Justification

Seq	Org	Object	Project	MSEL Cost Justify
1	10010100	522102	D20	3,045
2	10010200	522102	D20	0
				3,045

Detail Box

Seq	Posting Col	Item	Description	Qty	Price	Total
1	MSEL Cos	ITMSL1	MS Seat License General F	10	0	.
2	MSEL Cos	ITMSL2	MS Seat License Non Gen I	5	163	.

7. Repeat the above entry for each org, object, and project combination you require to budget seat licenses. Make sure the hand pointer is back in the upper section, and click the Insert button to add a new line for additional org numbers.

**B6c: SBFS Comparison**

Run spreadsheet view “B6c: SBFS Comparison” to see the variances between the 2004 original budget and 2005 baseline request for personal services and fringe benefits. If 2005 baseline is higher than the 2004 original budget, there would not appear to be budget neutrality. The totals should be very similar, unless budget adjustments were approved by the Commissioners in 2004. Please provide (in the justification tab) brief explanations, resolution numbers, etc. that correspond to these variances. If all or part of a variance is unexplainable, in order to achieve budget neutrality, please enter the unexplained variance as a negative amount on the baseline form. Upon completion of this analysis, all variances on the “B6c: SBFS Comparison” spreadsheet view should correspond to explanations on the baseline form justification tab.

*Note: The example below is showing data and column headings from 2003/2004. When you run this report, you should see current information.*

Object	Line Name	2003 Original Budget	2004 Requested Baseline	Variance Column One
01A101	COUNTY ADMINISTRATION M			
PERS_SV	PERSONAL SERVICES TOTAL	1,727,388	1,727,390	2
FRINGE_B	FRINGE BENEFITS TOTAL	498,001	498,010	9

### B6a: Perf Meas Compariso

Run spreadsheet view “B6a: Perf Meas Compariso” to show total revenues, expenses and performance measures for your baseline request. First, explain any increases/decreases in your demand, output and/or result. Large percentage variances could indicate that you have something incorrectly included in your baseline that may need to be in a decision package. If your demand stays the same and your result efficiency increased, you should question whether or not a decision package request is necessary. Please make sure you provide justification for any variances of +/- 5%. If after running spreadsheet view “B6a: Perf Meas Compariso”, you are unsure of why some of the variances have occurred, you can run spreadsheet view “B6b: Det Perf Meas Comp” which will show the variances by detailed object code. This should be helpful in determining some of the larger variances and help explain why the “B6a: Perf Meas Compariso” variances have occurred.

*Note: The examples below are showing data and column headings from 200/2004. When you run this report, you should see current information.*

### B6a: Perf Meas Compariso

B6a: Perf Meas Compariso {01A101, COUNTY ADMINISTRATION MANAGING FOR RESULTS PROG}					
Zoom					
Object	Line Name	2003 Total Projection	2004 Requested Baseline	2003 Agency Proj vs. 2004 Base Req	Percent Variance
	PROGRAM				
01A101	COUNTY ADMINISTRATION MANAG				
EXP_TOTAL	TOTAL EXPENSES	2,238,380.00	2,238,600.00	220.00	(0.01)
PERS_SVCS	PERSONAL SERVICES TOTAL	1,727,370.00	1,727,390.00	20.00	
FRINGE_BEN	FRINGE BENEFITS TOTAL	498,010.00	498,010.00		
MATLS_SVC	MATERIALS & SERVICES TOTAL	13,000.00	13,200.00	200.00	(1.52)
CAPITAL	CAPITAL OUTLAYS TOTAL				(100.00)
GRANTS	GRANTS TOTAL				(100.00)
DEBT_SVC	DEBT SERVICE TOTAL				(100.00)
FIN_USES	INTERFUND TOTAL				(100.00)
	PERFORMANCE MEASURES				
DEMAND	PRIMARY DEMAND	160.00	160.00		
OUTPUT	PRIMARY OUTPUT	160.00	160.00		
RESULT	PRIMARY RESULT	130.00	133.00	3.00	(2.26)
	PRIMARY PERFORMANCE INDICATO				
PM_LOS	LEVEL OF SERVICE (%)	100.00	100.00		
PM_RES	RESULT (%)	81.25	83.13		(2.26)
PM_OE	OUTPUT EFFICIENCY (\$)	13,989.88	13,991.25		(0.01)
PM_RE	RESULT EFFICIENCY (\$)	17,218.31	16,831.58		2.30

## B6b: Det Perf Meas Comp

B6b: Det Perf Meas Comp {01A101, COUNTY ADMINISTRATION MANAGING FOR RESULTS PROG}					
Zoom					
Object	Line Name	2003 Total Projection	2004 Requested Baseline	2003 Agency Proj vs. 2004 Base Req	Variance Percentage One
01A101	PROGRAM				
	COUNTY ADMINISTRATION MANAG				
EXP_TOTAL	TOTAL EXPENSES	2,238,380.00	2,238,600.00	220.00	(0.01)
PERS_SVCS	PERSONAL SERVICES TOTAL	1,727,370.00	1,727,390.00	20.00	
FRINGE_BEN	FRINGE BENEFITS TOTAL	498,010.00	498,010.00		
MATLS_SVCS	MATERIALS & SERVICES TOTAL	13,000.00	13,200.00	200.00	(1.52)
CAPITAL	CAPITAL OUTLAYS TOTAL				(100.00)
GRANTS	GRANTS TOTAL				(100.00)
DEBT_SVC	DEBT SERVICE TOTAL				(100.00)
FIN_USES	INTERFUND TOTAL				(100.00)
	PERFORMANCE MEASURES				
DEMAND	PRIMARY DEMAND	160.00	160.00		
OUTPUT	PRIMARY OUTPUT	160.00	160.00		
RESULT	PRIMARY RESULT	130.00	133.00	3.00	(2.26)
	PRIMARY PERFORMANCE INDICATO				
PM_LOS	LEVEL OF SERVICE (%)	100.00	100.00		
PM_RES	RESULT (%)	81.25	83.13		(2.26)
PM_OE	OUTPUT EFFICIENCY (\$)	13,989.88	13,991.25		(0.01)
PM_RE	RESULT EFFICIENCY (\$)	17,218.31	16,831.58		2.30
5101	SALARIES AND WAGES	1,000,000.00	1,727,390.00	727,390.00	
510105	REGULAR WAGES - ELECTED	700,000.00		(700,000.00)	
510201	SICK LEAVE-TERM	27,000.00		(27,000.00)	
510301	VACATION-TERM	370.00		(370.00)	
5141	PERS CONTRIBUTION	32,460.00	25,048.00	(7,412.00)	
5143	MEDICARE	303,335.00	234,062.00	(69,273.00)	
5150	FRINGE BENEFITS	482,245.00	332,000.00	(150,245.00)	

## Decision Package Request

### What should be considered a Decision Package Request?

A decision package is a request for a new initiative that impacts budget and/or performance beyond the baseline request. A separate decision package form should be completed for each unrelated initiative. Some examples as to what would be included on a Decision Package Request is as follows:

- Additional FTEs and all related costs
- New initiatives and equipment intended to increase output and/or improve results
- Increased or decreased appropriations related to changes in the program operating environment

### Decision Package Request Form

The Decision Package Request form has two data entry columns:

- The “2005 Request” column should be used to enter the appropriation requests and revenue estimates related to this request for 2005.
- The “2006 Impact” should reflect the appropriation and revenue impact in 2006 for the same initiative. This would exclude any one-time costs and revenues included in the “2005 Request” column.

The Justify column is available to enter text information for each line.

Business Rule: The Justification Column should include quantities, unit costs and any additional information for that specific line that would help to justify the request.

The Justification for a Decision Package Request should include, but not be limited to, the information listed below.

- Have alternatives been explored?
- Are there opportunities for cooperation with other agencies that could result in improved efficiency and/or effectiveness?
- Justification to supplement performance data
- Justification when performance data not impacted

Seq	Org	Object	Project	2005 Request	2006 Impact	Justify
1	10010200	5201	P 0	400	500	
2	10010200	5220	0	15,300	13,000	
3	10010700	5301	0	2,500	2,500	
				18,200	16,000	

**To Enter an Additional Position:**

To request an additional position, click on the Position tab. Click the Insert button to enter a line to enter the position. To enter a position you must enter the Org number, a Project code (select 0-Unassigned Project if not using project codes), the appropriate Class code, FTE percent (100 for a full-time position) and Count (number of positions).

Seq	Org	Project	Class	Step	Category	Start	End	FTE	Cnt	Salary	Cost
1	10010100	0	01N054_01			00/0000	00/0000	100	1	101,568	

Simply click on the Calc button and the total Cost of the position will appear. This cost will include the salary and related costs for 2005 and 2006. (Note: After entering the last required field, you must click onto another field before you click on the Calc button.)

For Agencies that do not have class codes linked to pay plans or bargaining agreements, enter the annual salary of a full-time position in the Salary field. For example, if you were requesting a position that works 32 hours a week at the rate of \$10/hour, you would enter 80 in the FTE field (32 hours/40 hours = 80%), 1 in Count field and \$20,800 in the Salary field. Click on the Calc button and the total Cost of the position will appear. This cost will include the salary and related costs for 2005 and 2006. The Salary amount included in the total Cost field would be \$33,280, \$16,640 for 2005 and \$16,640 for 2006. (Note: Once again, after entering the last required field, you must click onto another field before you click on the Calc button.)

For the detail by object code and by year, return to the General tab.

This example displays the detailed costs for the position entered on the above displayed Position tab.

Seq	Org	Object	Project	2005 Request	2006 Impact	Justify
1	10010200	5201	P 0	400	500	
2	10010200	5220	0	15,300	13,000	
3	10010700	5301	0	2,500.00	2,500	
10004	10010100	5101	S 0	36,336	36,336	
10005	10010100	FTE	S 0	1	1	
10006	10010100	5173	S 0	420	420	
10007	10010100	5143	S 0	528	528	
10008	10010100	5141	S 0	4,920	4,920	
10009	10010100	5150	S 0	8,580	8,580	
10010	10010100	530601	S 0	48	48	
10011	10010100	POS	S 0	1	1	
				69,032	66,832	

## IT Request

The IT Request form looks identical to the Decision Package Request form.

**Reminder:** Please use the *exact* title of your project plan in the IT Plan for your BRASS IT Decision Package title. If an IT project plan is related to the baseline budget, make sure the “Project Name” starts with “2005 Baseline Request” and the associated costs have been included on the baseline budget form.

A separate IT Request should be completed for each new initiative. All related costs should be included on the same form. Refer to Part 2 of this manual for detailed IT Plan Instructions.

The justification tab of the BRASS IT decision package only needs to contain the “Project Justification” and “Project Impact” from the IT project plan, which can be copied and pasted.

## Vehicle Request

The Vehicle Request form also looks similar to the Decision Package Request form. The only difference is that there is no Position tab on the Vehicle form, as additional positions would not be requested on this form. **All related costs should be included with the vehicle requests, i.e. fuel, maintenance and equipment.**

**Note:** For replacement vehicles, only *additional* costs related to replacement vehicles should be entered on the vehicle request form, i.e. costs not already included in your baseline request.

## Verify Sufficient Resources for 2005 (Non-General Funds Only)

The beginning cash balance for 2005 has been entered on the 2005 Beginning Fund Balance form and the Required Ending Cash Balance for 2005 has been entered on the Required Ending Fund Balance form. Upon completion of entering your 2005 Budget Request (Baseline, Decision Packages, etc.), sufficient resources for the end of 2005 need to be verified.

To verify that there will be sufficient resources at the end of 2005, re-run spreadsheet view “B4a Cash Balance”. This spreadsheet view will need to be run for each non-general fund within your agency. The second column (FINAL) represents the estimated 2005 available resources based on the information entered on the preceding forms.

Object	Line Name	TOT_PROJ	FINAL
BEG_BAL	BEGINNING FUND BALANCE	12,500,000	86,702,295
REV_TOTAL	TOTAL REVENUE	76,639,551	6,582,300
EXP_TOTAL	TOTAL EXPENSES	2,437,256	2,238,600
END_BAL	ESTIMATED ENDING FUND BALANCE	86,702,295	91,045,995
REQ_ENDBAL	ENDING BALANCE REQUIREMENT	500,000	525,000
RESOURCES	SUFFICIENT RESOURCES?	86,202,295	90,520,995

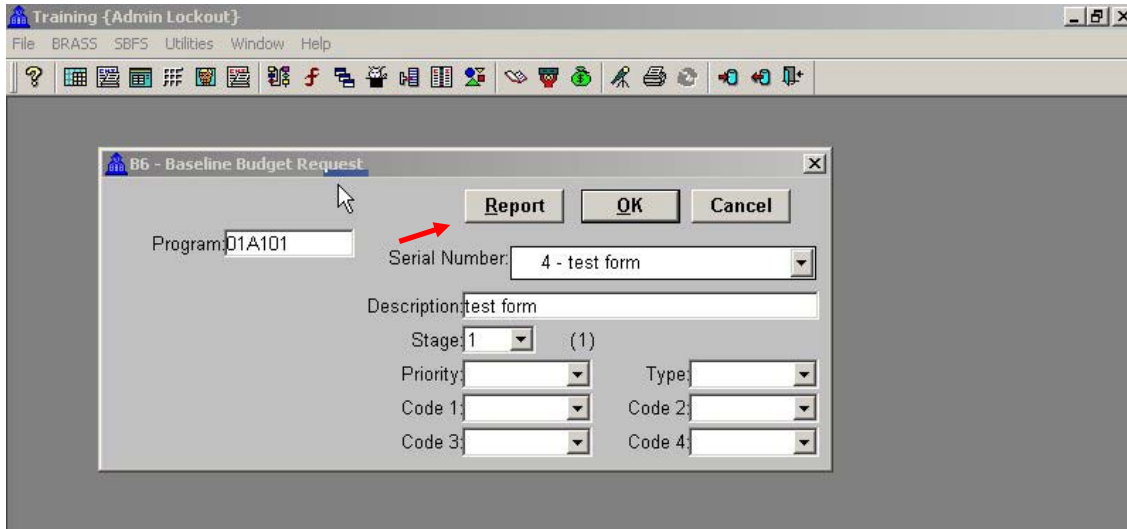
The ‘Estimated Ending Fund Balance’ represents a calculation of the beginning fund balance plus total revenue less total expenses. The ‘Sufficient Resources?’ represents the estimated ending fund balance less the ending balance requirement. If Sufficient Resources? in the FINAL column is negative, then the estimated ending fund balance is not sufficient to meet the ending balance requirement. Therefore, the budget requests need to be amended (revenues and/or expenses) so that there is sufficient cash to fund your 2005 requests, as well as your 2006 payroll costs and other operating expenses until you receive sufficient revenues in 2006.

**This form and your 2004 Budget is not complete until the ‘Sufficient Resources?’ line in the FINAL column is a positive number or zero. The above steps may need to be repeated until this number shows positive or equivalent resources.**

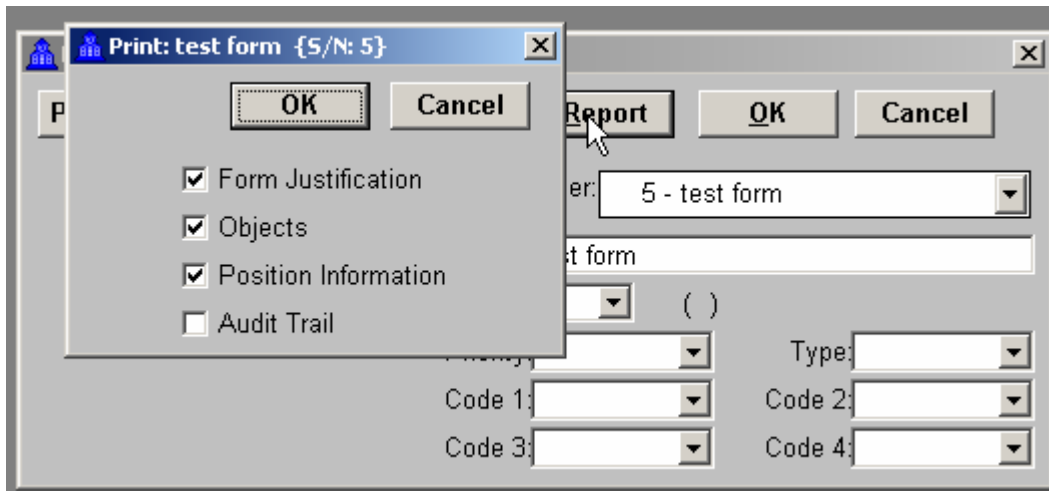
## Budget Form Reports

Budget Form Reports display the information that has been entered in the budget form. Four report views are available from the form itself: Form Justification, Objects, Position Information and Audit Trail. The Position Information view is only available on forms that allow you to enter a position, i.e. Decision Package Requests and IT Requests.

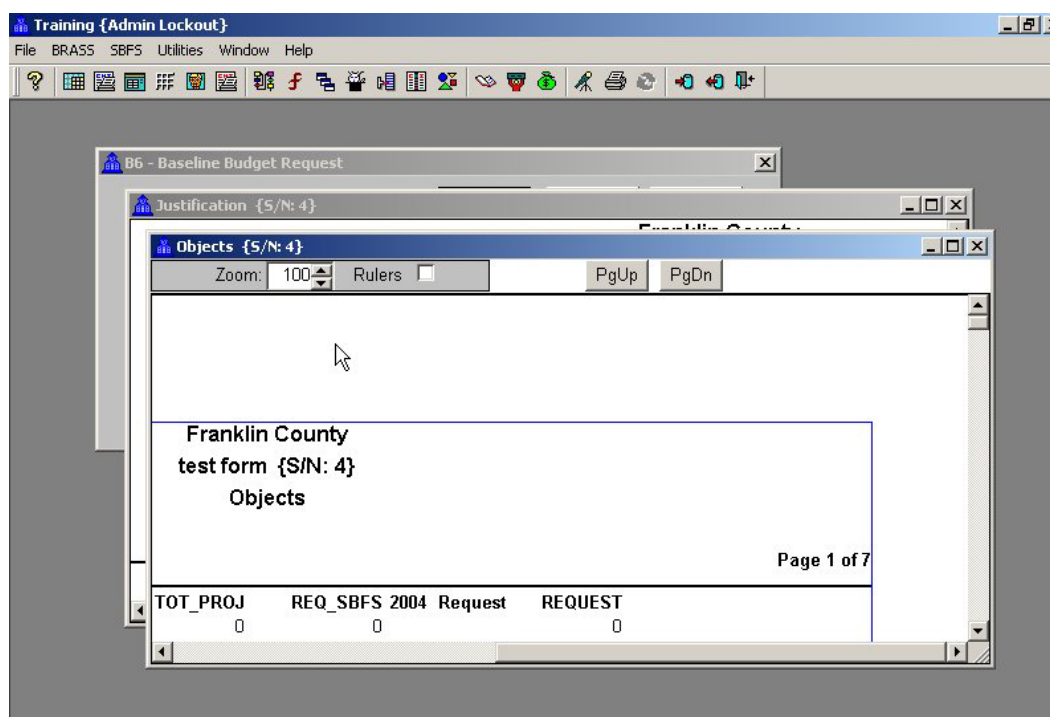
To access these views, click on BRASS → Budget Forms and select the form you wish to view. When the Outside screen appears (see below) select the serial number of the form you wish to view from the dropdown list. Instead of clicking OK to open the form for data entry, click Report.



A dialog box will appear. There are four views available: Form Justification, Objects, Position Information and Audit Trail. Click the view or views you wish to see and click OK.



The views will appear cascaded on your screen.



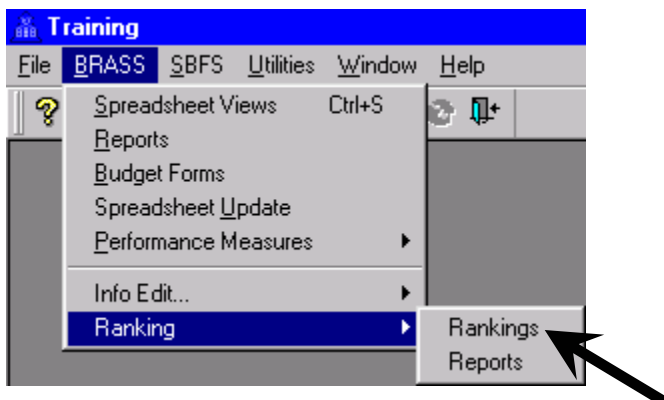
An alternate option to budget form reports are BRASS reports. Once an agency finishes an entire budget, notifies OMB and any changes are made, OMB will advance the stage on the budget forms. Agencies will no longer be able to access the budget forms at that time. They will still be able to run reports and spreadsheet views to see submission data. If agencies wish to maintain a record of their justifications, they should print a copy of BRASS reports “Bgt Detail with Justification” and “Proj Detail with Justification”. OMB is continuing to work on improving the reports that are available and will notify agencies of progress made throughout the budget process, in the meantime, the justification column and justification tab will not be accessible after the forms are moved from Stage 2.

## Ranking

BRASS includes a “Ranking Module” that allows agencies and budget decision makers, such as Agency Directors, the County Administrator and the County Commissioners, to establish and review priorities for decision package, IT, and vehicle requests.

### Accessing the Ranking Module

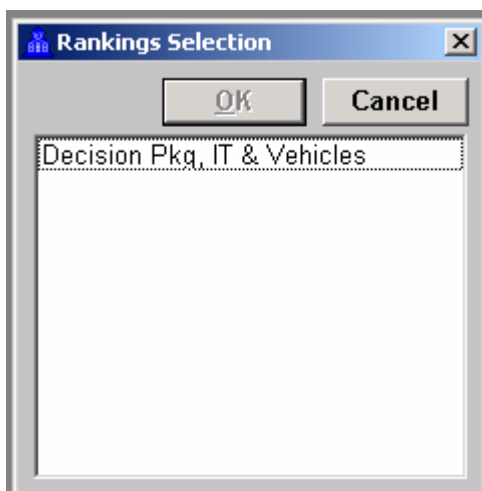
The ranking module is accessed through the BRASS Main menu when a user has access to ranking through their User Profile. Select “Ranking” from the BRASS drop down menu, and then “Rankings” from the Ranking dropdown menu. The menu choice is shown below:



### Ranking Selection Screen

The ranking feature in BRASS is used to assign priority numbers to budget requests. All of the BRASS decision packages (decision packages, IT requests and vehicle requests) will be ranked at the Agency level.

Highlight the ranking definition and click OK.



When the Ranking Screen opens, enter the agency level program in the field from the dropdown list. The consolidating agency level program (level 2) should be the first program in the dropdown list and can be identified by the agency number, underscore, abbreviated agency name (i.e. 07\_ANIMCTRL). You will only see Programs that your User Profile permits you to access.

The screenshot shows the 'Rankings' window with the 'Decision Pkg, IT & Vehicles' dropdown. The 'Program' dropdown is open, showing a list of programs. An arrow points to the first option, '07\_ANIMCTRL', which is labeled 'Agency Level Program'.

ID	Name
07_ANIMCTRL	2 C ANIMAL CONTROL
07A1	3 C ANIMAL SHELTER
07A101	4 N SHELTER PROGRAM
07A102	4 N MEDICAL PROGRAM
07A2	3 C SAFETY
07A203	4 N SAFETY PROGRAM

After you have selected the Program, the Cut-Off button and the Posting Column field will disappear and a listing of decision package, IT request, and vehicle request forms for the Program you have selected will appear:

The screenshot shows the 'Rankings' window with the 'Program' dropdown set to '07\_ANIMCTRL'. The table below displays the listing of decision package, IT request, and vehicle request forms for the selected program.

New Rank	Previous Rank	Form S/N #	Description	Cumulative Total	Form Total
1.00		20	New Position	0	500
2.00		22	Office Supplies	0	1,200
3.00		23	IT Position	0	50,000

Only General Fund decision packages are included in the Cumulative Total column. The total cost included on each budget form for the current budget year will appear in the “Form Total” column on the far right.

To change the ranking of your requests, simply enter the new ranking in the New Rank column and press Refresh. In the screen below, the user has revised the rankings:

Decision Pkg, IT & Vehicles

Program: 07\_ANMCT

Refresh Save Cancel

New Rank	Previous Rank	Form S/N #	Description	Cumulative Total	Form Total
2.00		20	New Position	0	500
1.00		22	Office Supplies	0	1,200
3.00		23	IT Position	0	50,000

After pressing Refresh, the rankings are revised, as shown below:

Decision Pkg, IT & Vehicles

Program: 07\_ANMCTRL

Refresh Save Cancel

New Rank	Previous Rank	Form S/N #	Description	Cumulative Total	Form Total
1.00		22	Office Supplies	0	1,200
2.00		20	New Position	0	500
3.00		23	IT Position	0	50,000

If you want to reorder a request between two others without re-ranking all of the requests, simply enter a ranking number between the two using decimals (i.e., 0.5, 1.5, etc). After pressing Refresh, the rankings will be revised.

For example, to move a budget form that is currently ranked #3 to #2, enter a number between 1 and 2. By entering 1.5 in the New Rank column, the form will move between #1 and #2 when the “Refresh” button is executed.

When your ranking priorities are arranged the way that you desire, click Save.

## Ranking Module Reports

The ranking module contains three reports. The reports are very similar to each other except that they look at different sets of rows:

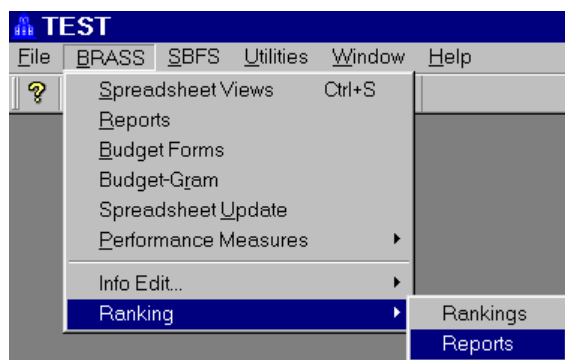
Approved Budget Lines (Above the line items)

Not Approved Budget Lines (Below the line items)

**All Budget Lines (Above and Below the line items)**

Because the budget requests will not be “approved” until later in the process, the first two reporting options are not applicable to agency users. Therefore, **all agencies should use the third reporting option “All Budget Lines”**.

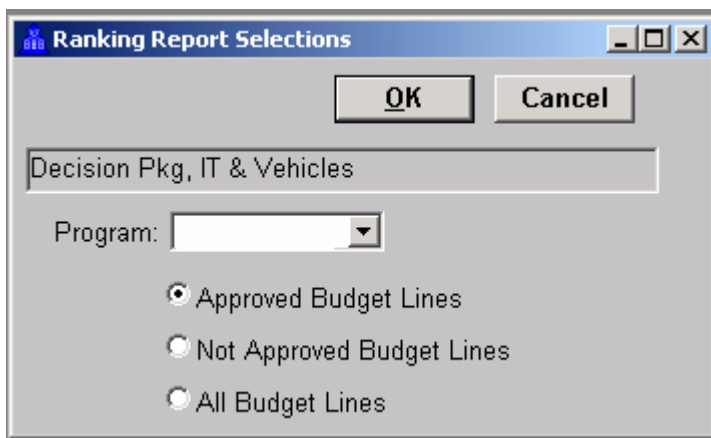
These reports are not accessed through the normal BRASS reporting mechanism. To access the Ranking Reports, select Reports from the BRASS→Ranking menu:



Select the report definition from the report selection window:



Once a report is identified, the second screen is used to specify a Program and the desired report format.



After entering an agency level Program and selecting the third report format, All Budget Lines, click OK to run the report. An example is shown below:

Franklin County Ranking Table - All Budget Lines For 07_ANMCTRL - ANIMAL CONTROL												
Rank	Agency	Org Serv. Level Description	Positions			Requested Dollars			Cum. Positions			
			FT	PT	TP	County	Fed/State	Other	Total	FT	PT	TP
		07_ANMCTF SHELTER PROGRAM New Position	0	0	0	500	0	0	500	0	0	0
		07_ANMCTF SHELTER PROGRAM Office Supplies	0	0	0	1,200	0	0	1,200	0	0	0
		07_ANMCTF SHELTER PROGRAM IT Position	0	0	0	50,000	0	0	50,000	0	0	0

6/1/2003

## Performance Budgeting

### Section 4 – Performance Budgeting: Putting it All Together

The first three sections of this Performance Budgeting manual summarize key steps in the Performance Budgeting development process.

1. Entering essential information into BRASS – Starting the Budgeting Process
  2. Verifying salary and benefit information
  3. Entering Quarterly Performance Data & Year-End Projections
    - Analyzing / Verifying Data
- Entering Budget Request (Baseline and Decision Packages)
- Analyzing / Verifying Data

This section of the manual is about the integration of Performance and Budgeting – Putting it All Together

### ***Performance Budgeting: Putting it All Together***

A performance budget is an *integrated* strategic business plan and annual budget that shows the relationship between program funding levels and expected results. This type of budget indicates that a result should be achieved at a given level of spending. An effective performance budget does more than act as an object, class, program, or organizational budget with anticipated outcomes. It identifies the relationships between dollars and results, as well as explaining how those relationships are created. This explanation is key to managing the program effectively. *As variances between plans and actuals occur, managers examine the resource inputs and how they relate to outcomes to determine program effectiveness and efficiency.*

A program performance budget defines all activities, direct and indirect, required by a program for support, in addition to estimating activity costs. For example, if the outcome measure for the Investigations Program is the number of investigations completed within 30 days, then the next series of steps links the resources ultimately to outcomes. The following figure outlines this process. By tracking the cost and number of units for each service, output, and outcome, unit cost information also may be generated.



Regardless of agency level, managers must have accurate and timely cost and performance information to manage their resources most effectively.

Source: [http://www.john-mercier.com/library/Performance\\_Budgeting\\_FA.pdf](http://www.john-mercier.com/library/Performance_Budgeting_FA.pdf)

## Analyzing Your Integrated Performance Budget

Be sure to review your *family of measures*, as well as *program efficiency* (cost per output and cost per result) and *effectiveness* (result measure). Use **public spreadsheet view B2c: Performance to compare 2004 Projections versus 2005 Request**.

This spreadsheet view shows the family of measures and primary performance indicators. This information is important to telling the story of your program. Examine demand, output, result, and efficiency in relationship to one another. Specifically, the program generates *this result for this customer* by producing *these outputs* (services), against *this demand* for those outputs, at *this cost* (efficiency)."

Are these measures (specifically, efficiency and effectiveness) improving, staying the same or declining? Use the justification tab to note the status of your progress on goals.

Two keys to Improving Performance are Transparency and Accountability (<http://www.john-mercerc.com/>)

- Transparency means being able to see clearly what an agency or program is doing, how it is doing it, what resources it is consuming along the way, how it is expending those resources, and what results it is achieving or impact it is having.
- Accountability is taking the information from that transparency, comparing it to pre-established goals or other expectations, and then initiating appropriate action with respect to the program or responsible individuals, based upon the degree of fulfillment of those pre-established expectations.

**STEP 1:** Please examine how the programs within your organization are performing:

- What resources are being utilized?
- What results are being achieved with these resources?

**Please use the justification tabs to address the above questions.**

**STEP 2:** Next, compare how the organization is performing to how the organization projected to perform with respect to budget targets and performance targets (revenues, expenses, performance measures).

- Are targets being met? Why/why not?
- Report action steps to be taken to meet/exceed goals.

**Again, please use the justification tabs to address the above questions.**

**STEP 3:** Lastly, summarize your analyses as budget narrative statements for each program. These statements should reflect the performance projected for 2004 and the performance targeted for 2005 for each program. The basis of this information will be communicated to the Board of Commissioners, County Administration and the public throughout the budget process via reports, the county budget website and the annual budget document.

- Overview of 2004 Program Projection

- Total program expenditures
- Primary output
- Primary result
- Primary result efficiency

- **2004 Projection budget narrative format/structure/example:**

2004 Projection: The projected 2004 total expenditure for this program is \$xxx,xxx. These resources support *primary output* (i.e. 6,400 seniors provided service), of which *result %* (i.e. 96% of the seniors served reported that services have preserved their independence). The result efficiency for this program is currently projected at \$xxx.xx per *primary result* (i.e. senior served reporting preserved independence).

- Overview of 2005 Agency Request

- Explanation of 2004 projection vs. 2005 request
- Demand trend
- Primary output and result in comparison to 2004 projection
- 2005 Agency Request impact on level of service, effectiveness, productivity, output efficiency, result efficiency

- **2005 Agency Request budget narrative format/structure/example:**

2005 Agency Request: The 2005 budget request for this program is \$xxx,xxx, a x.xx% increase compared to 2004 projections, with an x.xx% increase in primary demand, x.xx% increase in primary output and a x.xx% increase in primary result. Projected level of service is x.xx% and the cost per *primary result* (i.e. senior served reporting preserved independence) is projected to drop x.xx% to \$xxx.xx in 2005 compared to 2004 projection.

**Please use the newly established budget form, called BN – Budget Narrative, and follow the above format for the entry of these summary budget narratives. The budget narratives should be entered on the Justification tab of the budget form. Prior to saving the form, on the General tab, select an org and object code from the drop down lists to populate these fields. Refer to Basic BRASS - Section 4 for more information on Budget Forms.**



## **Performance Budgeting**

### **Section 5 – Submission and Review Process**

This section of the Performance Budgeting covers submitting a performance budget to the Office of Management and Budget. In addition, critical steps for reviewing the budget are presented.

### **Submission**

When a requested performance budget has been completed in its entirety, the agency's executive director, budget contact person, or designee should submit an electronic notification to Lauren Oppenheimer, Administrative Assistant, OMB ([leoppenh@co.franklin.oh.us](mailto:leoppenh@co.franklin.oh.us)) indicating the performance budget has been submitted for review and recommendations.

### **Budget Review**

**Step 1 – OMB Performance Budget Review:** Upon receipt of performance budget completion, Office of Management and Budget analyst(s) will review the performance budget in BRASS to ensure that all required performance budget elements are present. The review elements include:

#### Agency Level

- Contact Information
- Ohio Revised Code
- Strategic Business Plan entered into BRASS
- SBFS
- Ranking
- IT Plan

#### Program Level

- Performance Data for Each Program
- Projections for Each Program
- Baseline Budgets for Each Program
- Decision Packages
- IT Requests
- Vehicle Requests

#### Fund Level

- Fund Description
- Beginning Fund Balances
- Required Ending Balances

OMB will notify the organization of any items that need additional information. Following the agency's performance budget update (if any revisions are needed), OMB analyst(s) will then complete the performance budget review utilizing the following format:

Baseline Program Budget

- Year-end projections are reasonable
- Baseline salary and benefits reflect budget neutrality
- Baseline request is reasonable

Decision Packages

- Alternative opportunities within baseline budget explored
- Opportunities for cooperation with other agencies have been explored
- Impact on performance is included and reasonable
- Funds requested are reasonable
- Additional funding with corresponding improved performance are reasonable

Program Budget – Performance Review

- Estimated demand reasonable
- Estimated output reasonable
- Does program budget request maintain/improve level of service, result, output efficiency, and result efficiency?
- If program budget improves/maintains level of service, result, output efficiency, and result efficiency, can requested expenditures be reduced by reducing unnecessary positions and/or unnecessary/unjustified non-personnel expenses?
- If program budget improves/maintains level of service, result, output efficiency, and result efficiency, can proposed performance targets be improved by incrementally increasing output and/or result expectations?

OMB's review of the agency's performance budget will be documented and submitted to the budget contact person for the organization.

Once an agency finishes an entire budget, notifies OMB and any changes are made, OMB will advance the stage on the budget forms. Agencies will no longer be able to access the budget forms at that time. They will still be able to run reports and spreadsheet views to see submission data.

If agencies wish to maintain a record of their justifications, they should print a copy of BRASS reports "Bgt Detail with Justification" and "Proj Detail with Justification". OMB is continuing to work on improving the reports that are available and will notify agencies of progress made throughout the budget process, in the meantime, the justification column and justification tab will not be accessible after the forms are moved from Stage 2.

**Note:** It is strongly recommended that organizations utilize an internal performance budget review similar to this process.

**Step 2 – OMB/Agency Performance Budget Meeting:** Prior to developing budget recommendations, OMB will schedule performance budget meetings with each agency in order to gather additional information and discuss preliminary recommendations based on the submitted performance budget.

**Step 3 – Performance Budget Recommendations:** County Administrator, Deputy County Administrator and OMB staff will develop performance budget recommendations. **Depending upon estimated resources and budget demands, even budgets deemed “reasonable” might be subject to reduction.** Upon completion of budget recommendations, the recommended budget is made public to agencies and citizens.

**Step 4 – Budget Hearings:** Budget hearings allow agencies to present their performance budgets. Citizens are encouraged to attend and participate in these hearings.

**Step 5 – Final Budget:** The Board of Commissioners, County Administration and OMB staff make any necessary adjustments and finalize the County’s performance budgets for Board approval.



## Performance Budgeting

### *Appendix A – Columns*

#### **BRASS Columns**

<u>COLUMN NAME</u>	<u>DESCRIPTION</u>
<b>Historical Data</b>	
ACTUAL1998	1998 Final Actual
ACTUAL1999	1999 Final Actual
ACTUAL2000	2000 Final Actual
ACTUAL2001	2001 Final Actual
REVBUD2002	2002 Revised Budget
ACTUAL2002	2002 Final Actual
ACTUAL2003	2003 Final Actual
<b>2003 Activity</b>	
ORGBUD2003	2003 Original Budget
ORGBUD2004	2004 Original Budget
CY_REVBUD	2004 Revised Budget
CYJAN_ACT	2004 January Actual
CYFEB_ACT	2004 February Actual
CYMAR_ACT	2004 March Actual
CYAPR_ACT	2004 April Actual
CYMAY_ACT	2004 May Actual
CYJUN_ACT	2004 June Actual
CYJUL_ACT	2004 July Actual
CYAUG_ACT	2004 August Actual
CYSEP_ACT	2004 September Actual
CYOCT_ACT	2004 October Actual
CYNOV_ACT	2004 November Actual
CYDEC_ACT	2004 December Actual
CYADJ_ACT	2004 13th Period Adjustments
CYQ1_YTD	2004 1st Quarter YTD Actual
CYAPR_YTD	2004 April Month End YTD Actual
CYMAY_YTD	2004 May Month End YTD Actual
CYQ2_YTD	2004 2nd Quarter YTD Actual
CYQ3_YTD	2004 3rd Quarter YTD Actual
CYQ4_YTD	2004 4th Quarter YTD Actual
CY_YTD	2003 Year to Date Actual
ENCUMB	2004 Current Period Encumbrances
Q1YE_APROJ	1st Quarter Year End Projection

Q2YE_APROJ	2nd Quarter Year End Projection
Q3YE_APROJ	3rd Quarter Year End Projection
Q1YE_CPROJ	1st Quarter Year End Calculation
Q2YE_CPROJ	2nd Quarter Year End Calculation
Q3YE_CPROJ	3rd Quarter Year End Calculation
TOT_PROJ	2004 Total Projection
<b>Fund Balances</b>	
BEGCASH01	2001 Beginning Cash Balance
BEGCASH02	2002 Beginning Cash Balance
BEGCASH03	2003 Beginning Cash Balance
BEGCASH04	2004 Beginning Cash Balance
<b>2004 Budget Process</b>	
BASE_SBFS	Base SBFS Projection
REQ_SBFS	Requested SBFS Projection
REQ_BASE	2005 Requested Baseline
REQ_DP	2005 Requested Decision Pkgs.
REQ_IT	2005 Requested IT
REQUEST	2005 Requested Budget
REC_SBFS	Recommended SBFS Projection *
SBFS_CHG1	Delta between Rec SBFS & Req SBFS *
REC_BASE	2005 Recommended Baseline *
REC_DP	2005 Recommended Decision Pkgs. *
REC_IT	2005 Recommended IT *
RECOM	2005 Recommended Budget *
FIN_SBFS	Final SBFS Projection *
SBFS_CHG2	Delta between Final SBFS & Rec SBFS *
FIN_BASE	2005 Final Baseline *
FIN_DP	2005 Final Decision Pkgs. *
FIN_IT	2005 Final IT *
TOT_BASE	2005 Total Baseline *
TOT_DP	2005 Total Decision Pkgs. *
TOT_IT	2005 Total IT *
FINAL	2005 Final Budget *
<b>Future Year Impacts</b>	
IMPACT2005	2005 Estimated Budget Impact *
IMPACT2006	2006 Estimated Budget Impact*
<b>Analysis</b>	
RBUD_CPROJ	2004 Rev Bud vs. 2004 Calc Proj
RBUD_APROJ	2004 Rev Bud vs. 2004 Agency Proj
RBUD_BASE	2004 Rev Bud vs. 2005 Base Req
RBUD_AREQ	2004 Rev Bud vs. 2005 Request
CPRJ_APRJ	2004 Calc Proj vs. 2004 Agency Proj

CPROJ_BASE	2004 Calc Proj vs. 2005 Base Req
APROJ_BASE	2004 Agency Proj vs. 2005 Base Req
APROJ_REQ	2004 Agency Proj vs. 2005 Request

**Projection/Model Columns**

WORK1	Working Column One
WORK2	Working Column Two
WORK3	Working Column Three
WORK4	Working Column Four
WORK5	Working Column Five
VARIANCE1	Variance Column One
VARIANCE2	Variance Column Two
VARIANCE3	Variance Column Three
VARIANCE4	Variance Column Four
VARIANCE5	Variance Column Five
\$_VAR	Dollar Variance
VARPER1	Variance Percentage One
VARPER2	Variance Percentage Two
VARPER3	Variance Percentage Three
VARPER4	Variance Percentage Four
VARPER5	Variance Percentage Five
PCT_VAR	Percent Variance

\* Access to this column will be established later in the budget process.



## Performance Budgeting

### *Appendix B – Lines*

#### **BRASS LINES**

##### **LINE NAME**

##### **DESCRIPTION**

##### **EXPENDITURE SUMMARY CODES**

PERS_SVCS	PERSONAL SERVICES TOTAL
FRINGE_BEN	FRINGE BENEFITS TOTAL
MATLS_SVCS	MATERIALS & SERVICES TOTAL
CAPITAL	CAPITAL OUTLAYS TOTAL
GRANTS	GRANTS TOTAL
DEBT_SVC	DEBT SERVICE TOTAL
FIN_USES	INTERFUND TOTAL
CONTINGNCY	CONTINGENCY TOTAL
EXP_TOTAL	TOTAL EXPENSES
EXP_TEMP	TEMPORARY TOTAL EXPENSES

##### **REVENUE SUMMARY CODES**

TAXES	TAXES TOTAL
LICENSES	LICENSES & PERMITS TOTAL
SVC_FEES	SERVICE FEES & CHARGES TOTAL
FINES	FINES & FORFEITURES TOTAL
INTERGOVT	INTERGOVERNMENT REVENUE TOTAL
MISC	MISCELLANEOUS REVENUE TOTAL
INTERFUND	INTERFUND REVENUE TOTAL
FIN_SOURCE	OTHER FINANCING SOURCES TOTAL
INVEST	INVESTMENT EARNINGS TOTAL
REV_TOTAL	TOTAL REVENUE

##### **CASH RECONCILIATION**

BEG_BAL	BEGINNING FUND BALANCE
REQ_ENDBAL	ENDING BALANCE REQUIREMENT
RESOURCES	SUFFICIENT RESOURCES?

**POSITIONS**

FTE  
POS

FULL TIME EQUIVALENTS  
POSITIONS

**RANKING**

EXP\_RANK  
FTE\_RANK

EXPENDITURE TOTAL FOR RANKING  
TOTAL FTE's FOR RANKING

**PERFORMANCE INDICATORS**

PM\_LOS  
PM\_RES  
PM\_PROD  
PM\_OE  
PM\_RE  
DEMAND  
OUTPUT  
RESULT

LEVEL OF SERVICE (%)  
RESULT (%)  
PRODUCTIVITY (#)  
OUTPUT EFFICIENCY (\$)  
RESULT EFFICIENCY (\$)  
PRIMARY DEMAND  
PRIMARY OUTPUT  
PRIMARY RESULT

## **Performance Budgeting**

### ***Appendix C – Budget Rates/Assumptions***

## **Budget Rates/Assumptions**

### **Salary Increases:**

- Salary increases, general fund and non-general funds, for non-bargaining employees are contingent on available funding and, therefore, will be considered during the Recommended Budget phase and not during Agency Requests. All Salary Increases will be calculated within SBFS of BRASS.
- Agencies that are required to provide a pay increase to employees as a result of negotiated contracts or the Ohio Revised Code should notify OMB of these increases to confirm that they have been included in the set-up of BRASS. These increases will be calculated within SBFS of BRASS and will be included in the Recommended Budget and Final Budget.

### **Pay Plan Indexing:**

- Pay Plan indexing for non-bargaining employees are contingent on available funding and, therefore, will be considered during the Recommended Budget phase. No indexing has been included in the set-up of BRASS used during the Agency Request phase.

### **PERS Rate:**

The budget for PERS will be calculated within SBFS of BRASS as follows:

- 13.55% of gross payroll for full-time and part-time employees and Non-POTC Sheriff's deputies
- 16.70% of gross payroll for Sheriff's law enforcement exempt employees and POTC Sheriff's deputies
- 22.05% of gross payroll for various county positions with county paid PERS

### **Medicare Expenses:**

The budget for Medicare will be calculated within SBFS of BRASS as follows:

- 1.45% of gross payroll for full-time and part-time employees

### **Workers Compensation:**

**BWC Premium** – 1.1685% of gross payroll for full-time and part-time employees (please note that this is a preliminary rate which may be updated later in the budget process)– The BWC premium provides workers compensation coverage for Franklin County employees. The BWC premium rate has been included in the set-up of BRASS and budget will be calculated within SBFS of BRASS accordingly (REQ\_SBFS column on the baseline budget form). The BWC Premium is paid via journal entry typically during late summer.

Retro Costs – Retro costs are direct costs of actual claims. The budget request for these expenses should be included in the baseline budget and should reflect the budget of the current fiscal year. For general fund orgs budgeting for this expense for the first time in 2005, budget estimates based on prior year actuals are currently being gathered and will be provided to agencies upon completion. Retro Costs are paid via journal entry typically during the fall.

Claims' Reserves – Claims' reserves represent the estimated outstanding liability of actual claims. The budget request for these expenses should be included in the baseline budget and should reflect the budget of the current fiscal year. For general fund orgs budgeting for this expense for the first time in 2005, budget estimates based on prior year actuals are currently being gathered and will be provided to agencies upon completion. Funding necessary for claims' reserves is transferred annually via resolution typically during the fall.

**Healthcare Benefits:**

The budget for healthcare benefits will be calculated within SBFS of BRASS as follows (please note that these are preliminary rates which may be updated in the fall prior to budget recommendations):

County Standard – Medical, Dental, Prescription, Vision, Employee Assistance, Admin. Fees, & Life Insurance:

\$ 8,580 per year per full-time employee

FCCS – County Standard with Adjusted Life Insurance:

\$ 8,604 per year per full-time non-bargaining employee

\$ 8,628 per year per full-time bargaining employee

\$ 8,664 per year per full-time employee with adjusted life insurance

Sheriff FOP – County Standard with Adjusted Life Insurance:

\$ 8,628 per year per full-time employee

**Cost Allocation:**

- The county contracts for the completion of a federally approved cost allocation plan. The budget request for these allocated costs should be included in the baseline budget and should reflect the current year budget and actuals. Cost allocation invoices are targeted to be issued by July.

**Telephone Chargebacks**

- Telephone chargebacks should be included in the baseline budget (refer to Appendix D - Highlighted Budget Changes). Public Facilities Management is currently gathering budget estimates, based on prior year and current year actuals. OMB will provide this information to agencies upon completion.

## **Performance Budgeting**

### ***Appendix D – Highlighted Budget Changes***

## **Highlighted Budget Changes for 2005**

### Budget Process Timeline

In 2005, budget submissions are due between late July and mid-August, public budget hearings will be scheduled during November and the final budget will be presented to the Board of Commissioners for approval in mid-December.

### Quick Guide

A new section has been added to the Performance Budgeting instructions called “Appendix E – Quick Guide to Developing a Performance Budget”. This new section includes a step-by-step summary on how to develop a performance budget. For detailed information regarding a specific step, reference to the appropriate section within the Performance Budgeting instructions has been provided.

### Mandated ORC References

ORC references should only be entered in info edit for each program that is **mandated** by the ORC. If the ORC does not mandate or simply allows for the program, the entry in info edit should be “N/A”. Refer to Section 1 for further information.

### Budget Rates/Assumptions

A new section has been added to the Performance Budgeting instructions called “Appendix C – Budget Rates/Assumptions”. This new section includes the rates/assumptions included in BRASS regarding salary increases, pay plan indexing, PERS, Medicare, workers compensation, healthcare benefits, cost allocation and telephone chargebacks.

### 2004 Projection Budget Form and 2005 Baseline Budget Request Form

The information pre-loaded on the 2004 Projection form and the 2005 Baseline Request form has been changed for the 2005 budget process. The 2004 Projection form includes 2003 Actuals and 2005 Original Budget. The 2005 Baseline Request form includes your agency’s 2004 projections. Previously, these forms included information such as YTD actuals, calculated projections and revised budget. In an effort to be able to continually update this information throughout the budget process, this information has not been included in budget forms but is available through spreadsheet views. Please note, budget forms and spreadsheet views can be open on your desktop simultaneously. If you enter new data in the budget form, simply “refresh” the spreadsheet view to reflect the recently entered data.

Workers' Compensation Retro Costs and Claims' Reserves

In the past, General Fund retro costs and claims' reserves have been charged to a Commissioner program. In an effort to continue our cost accounting and accountability initiative, starting in 2005 these expenses will be charged directly to the appropriate agency programs. You may recall in recent years we transferred general fund workers' compensation premiums to the appropriate agency programs as well. Budget estimates, based on prior year actuals, are currently being gathered and will be provided to agencies upon completion. The budget for these retro costs and claims' reserves should be included in your Baseline Budget Request forms. The corresponding object code is 5173 (Workers Comp).

Telephone Chargebacks:

Again, in order to continue the cost accounting and accountability initiative, agencies whose phone services are currently paid by Public Facilities Management will be charged back for these services in 2005. Public Facilities Management is currently gathering budget estimates, based on prior year and current year actuals. OMB will provide this information to agencies upon completion. These allocated costs should be included in the your Baseline Budget forms. The corresponding object code is 520204 (Telephone Services).

Baseline MSELA Request Budget Form

A new budget form, called Baseline MSELA Request, has been established in BRASS for the entry of Microsoft seat license counts and related costs. These costs will be posted to the Baseline Budget. In the past, these requests were included on an IT Request form and posted to the Agency Request and not the Baseline. Refer to the IT Plan instructions and Section 3 for further information.

Budget Narratives Statements

A new budget form, called Budget Narratives, has been established in BRASS for the entry of budget narratives statements for each program. These statements should reflect the performance projected for 2004 and the performance targeted for 2005 for each program. The basis of this information will be communicated to the Board of Commissioners, County Administration and the public throughout the budget process via reports, the county budget website and the annual budget document. Refer to Section 4 for further information.

## **Highlighted Budget Changes for 2004 (Still in effect for 2005)**

Approved Part-time or Seasonal Positions entered into MUNIS Position Control that do not receive health benefits have been included in SBFS. These positions and related costs do not need to be entered on your Baseline Budget Request form.

Unemployment Compensation (General Fund):

Beginning in 2004, unemployment expenses are charged directly to the appropriate agency programs. As in 2004, agencies are instructed to not request a 2005 budget for this expense. If during 2005, expenses for unemployment exceed any surplus in other fringe benefits expenses, a request may be made by General Fund agencies for a budget increase.

## **Performance Budgeting**

### ***Appendix E – Quick Guide to Developing a Performance Budget***

## **Quick Guide to Developing a Performance Budget**

This information is provided as a summary of the necessary steps to develop a performance budget. For detailed information regarding a specific step, please reference the noted section within the Performance Budgeting instructions.

### Section 1 – Starting the Process

1. Sign into the BRASS 2005 Database.
2. Verify your agency's contact information in info edit (program level 2 records).
3. Verify the revenue description of your fund(s) in info edit (fund level 4 records).
4. Update the Ohio Revised Code mandating each program in info edit (program level 4 records). Remember that this item has changed since the 2004 budget and should only list an ORC if the program is mandated. If a program is not mandated but simply allowed by the ORC, please enter "N/A".
5. Enter or verify your 2005 strategic business plan information in info edit (location level 2 and 4, program level 2 and 4). If your 2005 business plan was received in a timely manner, this information has already been input by OMB staff.

### Section 2 – Verifying Salary and Benefit Information

6. Verify the position information in SBFS.
7. Verify/update position allocations in SBFS.
8. Run SBFS report "Account Verification – SBFS" to verify that no invalid chart of account combinations were used in position allocations. If records appear on this report, make the necessary corrections and re-run this report.
9. Run various SBFS reports to verify your final SBFS information.

### Section 3 – Developing a Performance Budget

10. Create a **B1 - Performance Data** form for your first program and enter the 2004 2<sup>nd</sup> quarter performance data.
  - a. Repeat for each program.
11. Create a **B2 - 2004 Projection** form for your first program and enter the 2004 year-end projections.
  - a. Repeat for each program.
12. Run spreadsheet view "B2a: Calculated Detail" to view the calculated projections that have been established by OMB.
13. Analyze your projections by running spreadsheet views "B2b: Appropriations", "B2c: Performance" and B2d: Projection v. Comput".
  - a. Update **B2 - 2004 Projection** forms based on information garnered from the B2 spreadsheet views.

14. Create a **B3 - 2004 Beginning Fund Balance** form for your first non-general fund and enter the information (refer to Section 3 of Performance Budget instructions for a list of required funds, the remaining non-general funds are optional).
  - a. Repeat for each required non-general fund (optional for other non-general funds).
15. Create a **B4 - Required Ending Fund Balance** form for your first non-general fund and enter the cash balance needed at the end of 2004 (to begin 2005) and the cash balance needed at the end of 2005 (to begin 2006) for all non-general funds.
  - a. Repeat for each of your agency's non-general funds.
16. Run spreadsheet view "B4a: Cash Balance" for each of your non-general funds to determine whether there will be a sufficient cash balance at the end of 2004. If the sufficient resource calculation (which takes into consideration the required ending cash balance) is negative in the Tot Proj column, make the necessary adjustments to your **B2 - 2004 Projections** (revenues and/or expenses) until the sufficient resource calculation is zero or positive.
17. Create a 2005 Beginning Fund Balance form for your first non-general fund to enter the 2004 ending fund balance (as illustrated in spreadsheet view "B4a: Cash Balance") as the 2005 beginning fund balance.
  - a. Repeat for each of your agency's non-general funds.
18. Re-run spreadsheet view "B4a: Cash Balance" for each of your non-general funds and verify that the "Estimated Ending Fund Balance" in the Tot Proj column matches the "Beginning Fund Balance" in the Final column. If these amounts do not match, correct the **2005 - Beginning Fund Balance** form accordingly.
19. Create a **B6 - Baseline Budget Request** form for your first program and enter the 2005 baseline information, including line item justifications in the justify column and information in the justification tab as outlined in the detailed instructions.
  - a. Repeat for each program.
20. Create a **B6a - Baseline MSELA Request** form and enter the information for all your programs on the same MSELA form.
21. Run spreadsheet view "6c: SBFS Comparison" for all programs to analyze the variances in personnel expenses between the 2004 original budget and 2005 baseline request in reference to budget neutrality. Make any necessary adjustments or provide corresponding justification to the **B6 - Baseline Budget Request**.
22. Run spreadsheets "6a: Perf Meas Compariso" and "6b: Det Perf Meas Comp" for each program. Analyze the data within these spreadsheets. Make appropriate changes to the **B6 - Baseline Budget Request** or provide explanations for increases/decreases and large variances to performance measures.
23. Create a **B7 - Decision Package Request** form for your first new initiative and enter the information.
  - a. Repeat for each unrelated initiative.
24. Open a **B8 - IT Request** form for your first IT project plan and enter the information.
  - a. Repeat for each IT project plan (IT project plans are prepared in Word as part of your agency's IT Plan).
25. Create a **B9 - Vehicle Request** form for your first vehicle initiative and enter the information.
  - a. Repeat for each separate vehicle initiative.
26. Run spreadsheet view "B4a: Cash Balance" for each of your non-general funds to determine whether there will be a sufficient cash balance at the end of 2005. If the sufficient resource calculation (which takes into consideration the required ending cash balance) is negative in the Final column, make the necessary adjustments to your 2005 budget request (revenues and/or expenses) until the sufficient resource calculation is zero or positive.

27. Print BRASS reports “Bgt Detail with Justification” and “Proj Detail with Justification” for each program to maintain a record of your justifications.
28. Rank (prioritize) your decision packages, IT requests and vehicle requests.
29. Run a ranking report to verify your ranking decisions.

Section 4 – Performance Budgeting: Putting it All Together

30. Analyze your integrated performance budget and provide the results of these analyses in the justification tabs of your budget request forms.
31. Create a **BN - Budget Narrative** form for your first program and enter the budget narrative statements for the 2004 Projections and 2005 Agency Request.
  - a. Repeat for each program.

Section 5 – Submission and Review Process

32. Complete the necessary budget reviews and approvals within your agency to finalize your agency’s budget submission.
33. Notify your OMB analyst via email that your budget is ready for review.

